

**Local-Source Revenue Profile
of
Virginia's Counties and Cities
FY1989-2004**



**Commission on Local Government
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Local-Source Revenue Profile of Virginia's Counties and Cities FY1989-2004

Introduction

Ever since the colonial era, property taxes have represented major vehicles of funding support for America's localities. Across the United States, indeed, tax collections from property exceeded every other category of indigenous local revenue as recently as FY2004. Yet, in the latter fiscal period the relative contribution of these tax proceeds to the general receipts of local governments nationwide (28.1%) fell markedly below the FY1960 level (47.8%).¹ The appreciable decline in the comparative strength of property tax revenue was substantially triggered by the pronounced surge in federal and state aid payments to localities over the span of twenty years preceding the Reagan era. During the 1960's and 1970's, the rising prominence of intergovernmental assistance, in large measure, constituted a response to the physical deterioration and resulting economic decline of central cities and older suburban communities. As property values eroded within these jurisdictions, moreover, beleaguered local officials sought to enhance their internal revenue capabilities through an expanded reliance on "secondary" tax instruments (e.g., levies directed at general retail sales, income, or selected consumer goods and services) as well as various non-tax devices (e.g., user charges and privilege fees). It should be noted, too, that the thrust of such diversification was reinforced by the property tax revolt of the late 1970's and the early 1980's, a national grass roots movement fueled by the success of the Proposition 13 ballot initiative in California. Whatever the long-term historical significance of property taxation for local government finance throughout the United States, alternative revenue approaches have clearly assumed a larger role in the

¹American Council on Intergovernmental Relations, **Significant Features of Fiscal Federalism** (Washington, D.C.: American Council on Intergovernmental Relations, 1998), vol. 2, p. 74; and U.S. Department of Commerce, Bureau of the Census, "State and Local Government Finances by Level of Government and by State: 2003-04" (electronic table), May 31, 2006.

public-sector economies of counties, municipalities, townships, and special districts over the last four decades.

Addressing the Virginia context, the present report examines the performance of county and city governments in generating own-source revenue from property taxes, non-property taxes, and diverse non-tax funding mechanisms² between FY1989 and FY2004.³ During the early years of that time span, the Commonwealth's localities were buffeted by severe recessionary forces. The downturn in the private-sector economy, while complicating the budgetary process for numerous local officials in FY1991 and--to a markedly greater extent--in FY1992, cast lingering shadows across the realm of public

²In the Commission's usage, the construct of "own-source" (or "indigenous") revenue exclusively denotes the collections which a particular county or city engenders through fiscal instruments promulgated under its own authority. In sum, this term does not embrace intergovernmental transfer payments received by the designated jurisdiction from federal and state entities or from other localities.

³The Commission's staff has employed revenue data contained in transmittal forms filed with the Auditor of Public Accounts by the various localities; Exhibits B and B-2 of Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, FY1989-2004; and Exhibit D-2 and Schedule 1 of **City of Franklin, Financial Report, FY1999**. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements. [See Auditor of Public Accounts, **Uniform Financial Reporting Manual** (revised August, 2005), p. 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY1989-2004 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Department of Commerce, **Finances of County Governments: 2002** (Washington, D.C.: Economics and Statistics Administration, U.S. Census Bureau, 2005), Appendix A, pp. 4, 5, 8, and 10; and John L. Mikesell, **Fiscal Administration: Analysis and Applications for the Public Sector**, 7th ed. (Belmont, CA: Thomson-Wadsworth, 2006), pp. 657, 658, and 662.

finance throughout FY1993 as well. By the end of FY1994, the fiscal health of many county and city governments had improved to a significant degree. Yet the data of this report, particularly the statistics covering the FY1998-2002 interval, establish that various jurisdictions continued to face the pressure of expenditure demands in a financial environment characterized by much uncertainty with respect to tax and non-tax revenue growth. For a number of counties and cities, the challenges of fiscal management proved especially burdensome during the last quarter of FY2001 and the full span of FY2002, as local officials confronted a statewide recession that was magnified in Northern Virginia by the economic ripple effects of the "9/11" assault on the Pentagon. Over the next two fiscal years, the revenue-generating performance of most localities benefited from the emergence of renewed strength in the business and household sectors of the economy. Even so, the annual process of budgetary development and oversight, always subject to unanticipated events, remained a formidable task across county and city governments.

Property Tax Revenue, FY1989-2004⁴

Among the localities of Virginia (see Table 1.1B), the median⁵ per capita level⁶ of property tax collections⁷ rose continuously throughout the FY1989-

⁴South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Thus, in the present report the data for the FY1996-2004 interval take cognizance of South Boston as a subdivision of Halifax County, and the FY2002-2004 statistics reflect Clifton Forge as a component of Alleghany County. Given the redefined status of the two municipalities, the following discussion is based upon per capita amounts and percentages covering 95 counties and 39 cities (excluding South Boston and Clifton Forge). To ensure measurement standardization over time, the Commission's staff has excluded the latter entities as discrete observational units for analytic purposes.

⁵Many of the tabular exhibits attached to this report display statistics for two measures of central tendency--the mean and the median. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (localities in the present instance) divided by the total

number of cases. The median denotes the midpoint of the data distribution when its component values are hierarchically ordered and, accordingly, identifies the level above and below which 50% of the case scores are positioned. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data set containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." Throughout the present report, then, the median has been utilized as the basis for all statements highlighting central tendencies in the jurisdictional data. See Hubert M. Blalock, Jr., **Social Statistics**, rev. 2d ed. (New York: McGraw-Hill, 1979), pp. 66-68; Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 6th ed. (New York: Worth Publishers, 2000), pp. 332-33; and Marija J. Norusis, **SPSS 13.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 2005), pp. 83-84.

⁶The population divisors underlying the Commission's per capita statistics can be found in U.S. Department of Commerce, Bureau of the Census, "Intercensal Estimates of the Resident Population of States and Counties, 1980-1989" (electronic dataset), March, 1992; Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including 1990 Census counts), December 9, 2003; and Weldon Cooper Center for Public Service, University of Virginia, "2004 Final & 2005 Provisional Population Estimates, Virginia Cities & Counties" (electronic dataset containing revised 2000 population counts as well as demographic estimates covering the 2001-2003 time span), January 25, 2006. For every locality these tables track changes in the size of the jurisdictional population base across time. It should be emphasized, however, that each county or city partially "exports" its annual revenue-generating burdens to non-residents (e.g., out-of-state tourists, shoppers from neighboring communities, and absentee landowners). Thus, in some degree any given jurisdiction finances internal allocations of public goods and services by imposing taxes, permit fees, fines, and rental and service charges on the liquid assets of non-inhabitants.

⁷This section of the report is primarily directed at any receipts yielded by jurisdictional taxes on real estate, personal property, public service corporation property, machinery and tools, and merchants' capital. The Commission observes that "real property" and "personal property" tax revenues, as classified by the Auditor of Public Accounts, denote the local proceeds from sources other than public service corporations (e.g., privately owned utilities and common carriers). To the extent that the latter enterprises generate real estate and personal property tax collections for a given county or city government, such amounts are discretely categorized by the State Auditor's office under the

1999 interval from \$324.30 to \$557.70. While the overall median value decreased slightly in two of the next five years (i.e., FY2000 and FY2002), the FY2004 statistic (\$648.23) exceeded the equivalent measure relative to FY1989 by a margin of 99.89%.⁸ With respect to the "midpoint jurisdiction" of the Commonwealth, Table 1.3B discloses that the relative pace of expansion in property tax receipts per capita varied considerably during the years preceding FY2000.⁹ From its peak value of 8.80% in FY1990, the median local growth rate declined sharply to respective magnitudes of 5.52% and 2.07% over FY1991 and FY1992 before recovering at successively rising levels of 3.78%, 4.09%, and 5.17% across the FY1993-1995 time frame. The midpoint statistic for Virginia's localities, though, dropped to 4.80% during FY1996; and the statewide jurisdictional median, while reaching 5.72% over the succeeding fiscal year, was notably less robust in FY1998 (3.72%) and FY1999 (3.36%). More significantly, the midpoint jurisdiction of the Commonwealth, reflecting the impact of the personal property tax reimbursement program, manifested negative "growth" of -0.47% during FY2000.¹⁰ According to Table 1.3B, the overall median value rebounded somewhat at 2.09% in FY2001 and then

rubric of "public service corporation" payments, even though the designated receipts do not qualify as conceptually independent revenues. See Auditor of Public Accounts, **Uniform Financial Reporting Manual**, pp. 3-6 and 3-7.

⁸Although the city median displayed an increase of \$14.42 between FY1999 and FY2000, Table 1.1B reveals that the equivalent county statistic manifested a reduction of \$20.66 over the same period.

⁹In the strictest sense, the midpoint (or median) "locality" is a hypothetical jurisdiction, not an actual entity. With respect to a numerically ordered series of 134 case scores, the quantitative location of this theoretical place falls halfway between the 67th and 68th values.

¹⁰Under the phased implementation of the 1998 tax relief statute (see **Code of Virginia**, Sec. 58.1-3524), the median per capita level of personal property revenue, as Table A3.2 indicates, declined among Virginia's counties and cities from \$144.52 in FY1999 to \$128.35 over the course of FY2000.

tapered off at 1.14% across FY2002.¹¹ For Virginia's midpoint locality, however, revenue growth proved to be substantially more resilient in FY2003 (5.26%) and FY2004 (4.88%).¹²

To the extent that local governments registered expanding property tax collections across the time frame covered by this report, counties (see Table 1.5) tended to exhibit distinctly higher rates of increase than municipalities in their annual per capita receipts, as signified by the respective median growth levels--4.27% and 3.55%--of the two jurisdictional classes between FY1989 and FY2004.¹³ Accordingly, while Table 1.1B shows that Virginia's cities markedly surpassed, in the main, the Commonwealth's counties on the dimension of property tax revenue per capita during the fiscal periods under consideration, the yearly margin by which the municipal median exceeded the equivalent county value diminished from a level greater than 40% over the FY1989-1992

¹¹During each of these fiscal periods, the 95 counties and 39 cities yielded a midpoint growth rate that was dampened by the continuing substitution of non-categorical State aid for own-source local revenue pursuant to the terms of the "car tax" relief schedule. [For the counties and cities of Virginia (see Table A1.2), per capita real estate tax collections, as gauged in median statistical terms, increased by \$18.08 and \$28.13 during FY2001 and FY2002, respectively. Across the 134 jurisdictions, in contrast, the median per capita amount of personal property tax revenue (see Table A3.2) fell by \$16.00 and \$18.37 over the same fiscal periods.]

¹²On the personal property dimension, the own-source per capita receipts of the midpoint jurisdiction, as documented in Table A3.2, registered consecutive increases of \$4.61 and \$6.55 over the two most recent fiscal periods covered by the present report. These rising yield levels can be attributed to annual changes in assessed values, effective tax rates, and/or population across Virginia's 134 localities. Yet the revenue growth displayed in Table A3.2 also reflects the imposition of a 70% limit on the funding responsibility of the state government with respect to the county and municipal taxation of "qualifying" vehicular assessments ranging from \$1,001 to \$20,000 (as specified in **Code** Secs. 58.1-3523 and 58.1-3524).

¹³The percentage for each group of localities is the median statistic computed from the distribution of median yearly rates of change in per capita revenue among the entities defining that jurisdictional class.

interval to a magnitude that generally fell below 33% across the balance of the measurement span.¹⁴

Documenting annual fluctuations in the property tax receipts of Virginia's localities, Tables 1.4A and 1.4B indicate that only 4.5% of all jurisdictions (two counties and four cities) posted uninterrupted revenue gains on a per capita basis from one year to the next during the time frame surveyed by the present report. In each measurement period following FY1989, various localities across the Commonwealth (ranging from 4.5% in FY1997 to 54.5% over the course of FY2000) registered diminished per capita collections under their respective property tax systems.¹⁵ The tabular data further reveal that 70 counties and 28 cities (representing 73.1% of the Commonwealth's localities) experienced between two and six instances of declining tax yields in per capita terms from the end of FY1989 through the close of FY2004. Thus, approximately three-fourths of all local governments exhibited multiple discontinuities in their revenue growth profiles, even though the statewide median level of per capita tax collections increased during 13 of the 15 measurement periods under review (see Table 1.1B).

Whatever the incidence of revenue shrinkage among the localities of Virginia, ten counties and two cities generated median yearly increases of at least 6% (see Table 1.5) with respect to per capita receipts from the taxation of

¹⁴With respect to the FY1993-2004 time frame, the distance separating the city statistic from the county median was 33% or higher in FY1993 (38.1%), FY1994 (33.5%), and FY2000 (35.8%). It is noteworthy, however, that the two measures of central tendency differed by less than 30% during FY1997 (26.9%), FY1998 (26.3%), FY1999 (27.6%), FY2002 (29.2%), FY2003 (22.6%), and FY2004 (25.7%).

¹⁵On a per capita basis (see Tables 1.4A and 1.4B), reductions in property tax revenue characterized between 23.9% and 34.3% of all localities across FY1992 (N=32), FY2001 (N=37), and FY2002 (N=46).

property over the FY1989-2004 time span. The distribution of midpoint statistics establishes that pronounced annual revenue expansion materialized, on the whole, in Rockbridge County (8.69%), Cumberland County (8.43%), Pittsylvania County (8.42%), Amherst County (8.07%), Poquoson City (6.87%), Powhatan County (6.72%), Covington City (6.61%), Rappahannock County (6.28%), Halifax County (6.22%), Prince Edward County (6.14%), York County (6.09%), and Shenandoah County (6.08%). These localities, with their generally strong revenue gains, stood in sharp contrast to the eight counties and five cities which recorded, for the most part, marginal growth (as indicated by median increases of less than 2%) in yearly property tax collections per capita between FY1989 and FY2004. During that interval, according to Table 1.5, tenuous midpoint values characterized Smyth County (1.93%), Bland County (1.82%), Petersburg City (1.73%), Prince William County (1.73%), Hampton City (1.60%), Manassas City (1.51%), Richmond County (1.50%), Lexington City (1.32%), Accomack County (1.16%), Bath County (1.14%), Amelia County (1.04%), Brunswick County (0.94%), and Norton City (0.75%).

Across the FY1989-2004 time frame, as Table 1.6B divulges, the typical Virginia locality derived the preponderance of its annual own-source collections (between 57.3% and 63.8% in any given year)¹⁶ from taxes on real estate, personal property, public service corporation property, machinery and tools, and merchants' capital. The tabular evidence also indicates, however, the existence of marked disparity along jurisdictional class lines in the relative contribution of total property tax receipts to the aggregate indigenous revenue of local governments. While the median quotient for counties exceeded three-fifths in each year of the specified interval, the midpoint fraction at the city

¹⁶It should be noted that the statewide median percentage, after reaching its maximum level in FY1992, declined across all of the remaining fiscal periods except FY1996, FY1999, and FY2002.

level deviated slightly from one-half across the 16 measurement periods under review.

With regard to city-county differences in the property tax share of own-source local revenue, Table 1.8 notably reinforces the annual data summarized above. When the median yearly percentages in this exhibit are numerically scaled, it can be seen that the top segment of the statewide distribution (covering scores higher than the third quartile value of 67.31%) embraced 32.6% (N=31) of all counties, as against 5.1% (N=2) of Virginia's municipalities, over the FY1989-2004 time span.¹⁷ Among these jurisdictions the strongest midpoint levels of property tax dependency (rates exceeding 75%) were manifested by Surry County (88.00%), Bath County (83.67%), Louisa County (81.29%), Clarke County (76.81%), Northumberland County (76.59%), Loudoun County (75.25%), and Lancaster County (75.22%).¹⁸ An examination of the table further discloses that the bottom range of the data continuum (subsuming values lower than the first quartile statistic of 52.92%)¹⁹ encompassed 22 cities and 11 counties, which represented 56.4% and 11.6% of the respective jurisdictional classes.²⁰ As for the latter entities, the weakest

¹⁷Given a descending-order series of 134 jurisdictional medians, the third quartile denotes the value above which 24.6% of the case scores are positioned. The latter statistics carry rankings of 1 through 33. (For a discussion of quartiles as cutting-point measures, see Blalock, **Social Statistics**, p. 71; Nachmias and Nachmias, **Research Methods in the Social Sciences**, p. 337; and Norusis, **SPSS 13.0 Guide to Data Analysis**, p. 63.)

¹⁸As documented by Tables D2.1 and D2.2, the Surry, Bath, and Louisa statistics notably reflect the weight of public service corporation tax payments.

¹⁹If the median percentages for the 95 counties and 39 municipalities are scaled from highest to lowest, 24.6% of these values (i.e., the scores ranked between 102 and 134) fall beneath the statistic defining the first quartile.

²⁰At the level of four-digit rounding, the first quartile (52.9216%) lies between the median values for Hampton City (52.9222%) and Waynesboro City (52.9195%). Under this quantitative approach, the two municipal scores

median scores (rates under 45%) emerged in Franklin City (44.95%), Wise County (44.88%), Radford City (44.88%), Lynchburg City (44.39%), Danville City (43.45%), Lexington City (42.25%), Winchester City (42.12%), Bristol City (41.44%), Charles City County (41.14%), Harrisonburg City (40.20%), Emporia City (39.00%), Buchanan County (38.59%), Martinsville City (37.67%), Galax City (34.32%), Williamsburg City (28.88%), and Norton City (28.21%).

Non-Property Tax Revenue, FY1989-2004²¹

Across the 95 counties and 39 independent cities of Virginia, as Table 2.1B reveals, the median per capita magnitude of non-property tax revenue increased annually from \$91.61 during FY1989 to \$203.44 in FY2004.²² Over the full measurement interval, then, the statewide jurisdictional median climbed by 122.07% through the yearly impact of local levies on general retail sales, gross business receipts, consumer utility payments, restaurant food purchases, hotel room rentals, and the like.²³ Yet the typical Virginia locality, according to Table 2.3B, displayed marked volatility in its annual growth profile relative to the per capita receipts generated by non-property tax instruments

respectively occupy the 101st and 102nd positions in the numerically ordered data series.

²¹See footnote 4.

²²When the central-tendency data are examined along jurisdictional class lines, it can be seen that the per capita yield for counties declined slightly (by \$2.48) during the FY91-FY92 interval. In addition, the corresponding city statistic fell somewhat (by respective magnitudes of \$2.07, \$7.29, \$0.89, and \$8.95) relative to the FY90-FY91, FY95-FY96, FY00-FY01, and FY02-FY03 time frames.

²³Whatever the fiscal importance of the previously cited levies, it should be observed that the annual non-property tax collections of the various local governments captured any proceeds associated with franchise license, motor vehicle license, bank stock, recordation and probate, tobacco, admission and amusement, natural resource, motor fuel, and emergency telephone service impositions. See **Uniform Financial Reporting Manual**, pp. 3-8 through 3-10.

during the time frame under consideration. For the Commonwealth as a whole, median jurisdictional revenue expansion, while reaching 5.37% in FY1990, was sharply diminished at annual margins of 1.09% and 1.67%, respectively, across the next two fiscal years. By the end of FY1993, however, the midpoint rate of change for the 134 localities had rebounded in considerable measure to 4.11%. More importantly, over the course of FY1994, as documented by the statewide median value covering that period, county and city governments experienced a general surge of 6.71% in their non-property tax receipts per capita. During FY1995 and FY1996, though, jurisdictions throughout the Commonwealth (see Table 2.3B) tended to post revenue gains at annual rates that were moderately to steeply lower, as denoted by consecutive midpoint growth levels of 5.29% and 2.63%. It should also be noted that the median value for localities statewide trailed the corresponding FY1994 statistic from one period to the next across the FY1997-2003 time frame. Among the 134 jurisdictions, the midpoint growth rate fluctuated over this interval at successive yearly margins of 5.16%, 3.39%, 5.27%, 3.98%, 5.92%, 2.52%, and 4.09%. As indicated by Table 2.3B, it was not until FY2004 that localities across Virginia sustained revenue expansion at a median pace (i.e., 6.80%) exceeding the midpoint value of a decade earlier.

With respect to the overall FY1989-2004 time span, Table 2.5 establishes that Virginia's counties and cities, yielding respective median annual increases of 4.39% and 4.28%, exhibited--as a rule--decidedly similar patterns of revenue enhancement from non-property tax sources.²⁴ During each of the fiscal periods under review, however, the median level of per capita tax receipts among municipalities (see Table 2.1B) strikingly outpaced, by a ratio of at least 3 to 1, the corresponding value for counties.

²⁴See footnote 13.

In tracking yearly revenue variation at the local level, Tables 2.4A and 2.4B disclose that four counties and five cities, or approximately one out of every fifteen jurisdictions across Virginia, realized continuous per capita gains in non-property tax collections throughout the FY1989-2004 measurement span. According to these exhibits, between 6.7% and 42.5% of the Commonwealth's localities reported declining yields per capita from such mechanisms as excise and license taxes in any given year following FY1989.²⁵ Thus, while the statewide median ratio of local receipts to jurisdictional population manifested annual growth over the entire chronological range (see Table 2.1B), 93.3% of all localities confronted per capita revenue erosion to some extent during the fiscal years surveyed in this report.

With regard to the productivity of non-property taxes for Virginia's local governments, Table 2.5 shows that, between FY1989 and FY2004, strong annual rates of expansion in per capita receipts (as gauged by median increases of 6% or higher) generally materialized across 17 counties and 4 municipalities. The tabular data further reveal that a midpoint value of at least 7% characterized six of these localities--Dickenson County (8.55%), Colonial Heights City (8.35%), Bedford County (7.77%), Clarke County (7.52%), Franklin County (7.23%), and Northampton County (7.21%). The statistical profile associated with the latter jurisdictions diverged appreciably from that of the seven counties and three cities which posted, on the whole, slight yearly increases (as denoted by median gains lower than 2%) or even negative "growth" in per capita receipts. Among the localities of Virginia, the weakest patterns of annual revenue variation (according to the midpoint scores in Table 2.5) were generated during the FY1989-2004 interval by Waynesboro City

²⁵The incidence of revenue reduction was most severe during FY1991. Yet the tabular evidence also shows that a significant proportion of county and city governments faced per capita losses relative to non-property tax receipts in each of four other periods--FY1992 (32.1%), FY1996 (28.4%), FY1998 (23.9%), and FY2002 (24.6%).

(1.93%), Brunswick County (1.87%), Petersburg City (1.84%), James City County (1.81%), King William County (1.74%), Lee County (1.63%), Surry County (1.55%), Buckingham County (1.23%), Manassas City (0.96%), and Wise County (-0.06%).

On a statewide basis, as documented in Table 2.6B, the median rate at which local governments derived their own-source revenue from non-property taxes varied between 18.49% and 21.38%, the respective values for FY1998 and FY1994.²⁶ Over the 16 fiscal periods covered by this exhibit, cities relied to a distinctly greater extent than counties, in the main, upon such funding instruments as sales, consumers' utility, business license, and restaurant food taxes. With respect to the non-property tax quotient of indigenous local receipts, Table 2.6B indicates that the municipal median (ranging from 29.70% to 32.78%) surpassed the equivalent county statistic (with lower and upper limits of 16.08% and 18.55%) by a ratio of at least 1.73 to 1 during any specified year of the FY1989-2004 time span.

Further evidence of jurisdictional class disparity can be found in Table 2.8, which shows the median annual percentage of each locality's own-source revenue from non-property taxes over the full measurement interval. When the 134 yield rates in this exhibit are grouped by size, the highest sector of the data series (encompassing statistics above the third quartile score of 27.82%) subsumes 74.4% (N=29) of the cities across Virginia but only 4.2% (N=4) of the counties statewide.²⁷ With regard to these jurisdictions, Table 2.8 discloses

²⁶The tabular evidence also reveals that the midpoint percentage for the Commonwealth as a whole, while slowly rising from the close of FY1991 through the end of FY1994, gradually diminished from one year to the next across the FY1995-1998 time frame. During the balance of the measurement interval, the statewide median value increased somewhat over FY1999, FY2001, and FY2004; but this indicator declined marginally in each remaining period of the six-year span.

²⁷See footnote 17.

that, from FY1989 to FY2004, the relative impact of non-property taxes upon aggregate own-source receipts was typically most pronounced (on the basis of median values reaching the 40% threshold) in Williamsburg City (59.05%), Norton City (53.76%), Winchester City (48.01%), Harrisonburg City (45.77%), Buchanan County (43.91%), and Wise County (40.55%).²⁸ As for the lowest component of the data continuum (embracing yield rates below the first quartile statistic of 14.93%), this range of the median-score distribution, according to Table 2.8, covers 33.7% (N=32) of all counties and just 2.6% (N=1) of the Commonwealth's municipalities relative to the FY1989-2004 time frame.²⁹ During that interval, the non-property tax share of total indigenous revenue tended to be weakest (as gauged by median scores below 10%) across Westmoreland County (9.45%), Sussex County (8.90%), King and Queen County (8.33%), Louisa County (6.52%), Charles City County (6.46%), Bath County (6.42%), and Surry County (2.45%).

Non-Tax Revenue, FY1989-2004³⁰

While declining somewhat across FY1993 and FY2002, the non-tax revenue per capita of the State's "midpoint locality" (see Table 3.1B) manifested overall expansion from \$66.35 during FY1989 to \$235.22 in FY2004.³¹ Thus, at the end of the final measurement period, the median jurisdictional yield from such funding sources as permit and license fees, fines and forfeitures, property sales and rentals, monetary investments, and service charges was

²⁸The strong percentages for the two counties (Buchanan and Wise) reflect, in substantial degree, the annual flow of revenue from natural resource (i.e., coal) taxes.

²⁹See footnote 19.

³⁰See footnote 4.

³¹See footnote 9.

254.5% higher than the baseline annual statistic.³² The typical Virginia locality, though, compiled a sharply fluctuating record of yearly "growth" in relation to per capita non-tax receipts during the FY1989-2004 time span. For the median jurisdiction, as indicated by the statewide scores in Table 3.3B, sizable gains (13.28% and 10.23%, respectively) over the course of FY1990 and FY1991 were followed by decidedly shallow increases (3.35% and 2.90%, in order) across FY1992 and FY1993, with significant growth levels (respective margins of 13.37% and 12.58%) materializing once again in FY1994 and FY1995.³³ Then, too, a double-digit rate of increase in per capita non-tax revenue (i.e., 12.55%) characterized Virginia's midpoint locality during FY1997, but the relative funding gains of the median jurisdiction from license fees, user charges, and the like were notably weaker throughout FY1996 (5.10%) as well as FY1998 (5.32%), FY1999 (6.68%), FY2000 (8.48%), and FY2001 (6.47%). During FY2002, indeed, the Commonwealth's midpoint locality sustained negative "growth" (-1.13%) on the non-tax revenue dimension.³⁴ While reclaiming lost ground over the next two fiscal periods, the statewide median jurisdiction manifested consecutive rates of change in per capita non-tax receipts at levels (i.e., 3.89% and 6.15%) that lagged well behind the relative

³²As an examination of Table A23.2 confirms, jurisdictional service charges, considered independently, engendered annual revenue at a median per capita level which increased by 373.8% (from \$30.91 to \$146.45) between FY1989 and FY2004.

³³Among the counties of Virginia, indeed, the per capita magnitude of non-tax revenue declined, in median-score terms, by .13% from FY1992 to FY1993.

³⁴Across that period (see Table 3.3B), the median rates of change for counties and cities were, respectively, -2.06% and -.65%. Significantly, over calendar year 2001 Virginia's counties and municipalities, in order, experienced median reductions of .68% and .22% relative to the per capita adjusted gross income (AGI) of jurisdictional residents. In this regard it should be noted that local non-tax revenue, stemming largely from discretionary spending behavior, is often highly responsive to variation in the annual income of private citizens. (The AGI data sources utilized by the staff of the Commission are cited in footnote 58 of the present report.)

increases of double-digit magnitude which had typified the midpoint locality of Virginia across five years of the FY1990-1997 time span.

Over the full measurement interval, per capita non-tax revenue climbed at median annual rates that differed markedly for the two major classes of jurisdictions in the Commonwealth. As derived from Table 3.5, the respective growth levels exhibited by counties and cities were 6.90% and 6.16% between FY1989 and FY2004.³⁵ According to Table 3.1B, however, the median city appreciably surpassed the corresponding county (by a margin ranging from 48.2% to 93.7%) in the per capita volume of its non-tax collections across any given year of the time span under consideration.³⁶

As Table 3.4A discloses, more than half of the localities within each jurisdictional class manifested per capita revenue expansion of 10% or greater from fees, fines, investments, service charges, and various other non-tax sources during FY1990, FY1991, FY1994, and FY1995. In addition, a majority of the counties and more than one-third of the cities yielded growth rates of double-digit magnitude (see Table 3.4B) over the course of FY1997. These findings must be viewed, however, in conjunction with the fact that only a single locality, or 0.7% of all jurisdictions, sustained rising levels of non-tax receipts on a per capita basis from one period to the next throughout the FY1989-2004 interval.³⁷ In that respect, as Tables 3.4A and 3.4B reveal,

³⁵See footnote 13.

³⁶These lower and upper limits are the respective statistics for FY2001 and FY1996.

³⁷The tabular evidence indicates that continuous growth characterized the revenue profile of Danville City.

between 9.7% and 54.5% of the Commonwealth's localities experienced per capita non-tax funding losses in any designated year after FY1989.³⁸

With regard to local revenue variation over the recent past, Table 3.5 establishes that 56.7% of the jurisdictions statewide (56 counties and 20 cities) realized, in per capita terms, median yearly revenue gains of at least 6% from non-tax sources across the FY1989-2004 time frame.³⁹ During this interval the strongest midpoint values (rates equal to, or exceeding, 15%) were registered by Sussex County (22.66%), Brunswick County (16.87%), and Appomattox County (15.00%). These jurisdictions notably outpaced the five counties and three cities--representing 6.0% of Virginia's localities--which yielded the weakest median statistics (values below 2%). Indeed, four of the latter jurisdictions annually recorded, on the whole, negative rates of change in non-tax receipts per capita between FY1989 and FY2004. A pattern of relative decline (see the median-score distribution in Table 3.5) was manifested by Bath County (-0.19%), Winchester City (-0.65%), Prince George County (-1.50%), and Giles County (-2.24%).

Among Virginia's local governments, as Table 3.6B shows, the midpoint percentage of indigenous revenue attributable to non-tax funding sources increased annually (except for a marginal reduction across FY1996) from 13.85% to 19.73% during the FY1989-2000 interval. Yet the data also indicate that the statewide jurisdictional median, ranging between 19.32% and 19.57%, fell slightly below its peak value throughout the FY2001-2004 time frame.

³⁸While per capita reductions emerged with greatest frequency in FY2002, the relative occurrence of negative change was quite substantial, too, during FY1991 (25.4%), FY1992 (38.8%), FY1993 (43.3%), FY1996 (32.1%), FY1998 (32.8%), FY1999 (27.6%), FY2001 (30.6%), and FY2003 (37.3%).

³⁹It should be noted that 19 counties and 6 cities (i.e., 18.7% of the localities statewide) yielded median growth rates of 10% or higher with respect to the same measurement span.

According to Table 3.6B, over each measurement period of the 16-year time span (apart from FY1996), counties surpassed municipalities, as a rule, in the extent to which their own-source collections rested upon such mechanisms as permit fees, court fines, property rentals, and service charges. It should be noted, however, that only a modest difference separated the county and city medians linked to any particular fiscal year.⁴⁰

With respect to the absence of a major cleavage pattern along jurisdictional class lines, supporting data can be found in Table 3.8, which displays for each jurisdiction the median annual percentage of locally generated receipts from sources other than property and non-property taxes. The full set of 134 midpoint statistics, when hierarchically arranged, yields the observation that 28.2% (N=11) of all municipalities, as well as 23.2% (N=22) of Virginia's counties, were grouped in the top segment of the overall continuum (subsuming median values higher than the third quartile score of 21.15%)⁴¹ between FY1989 and FY2004.⁴² Across the 33 localities at the upper end of the measurement range, the non-tax share of indigenous collections tended to be strongest (as denoted by midpoint statistics above 30%) for Charles City County (52.57%), Sussex County (40.55%), King and Queen County (37.61%), Amelia County (36.45%), Carroll County (33.50%), Grayson County (30.85%), and Martinsville City (30.05%). In regard to the bottom sector of the numerically ordered distribution (covering median scores lower than the first

⁴⁰The widest jurisdictional class disparity materialized in FY1998. During that period the county median (18.63%) exceeded the midpoint value for cities (15.25%) by a margin of 3.38 points. Over the balance of the FY1989-2004 interval, the distance between county and city median statistics annually ranged, in absolute magnitude, from .54% to 2.91%.

⁴¹See footnote 17.

⁴²Further, an examination of the top half of the scaled distribution (encompassing the 67 local statistics above the second quartile value of 16.90%) reveals only a slight difference between the incidence rates for counties and cities--51.6% (N=49) and 46.2% (N=18), respectively.

quartile value of 13.55%), Table 3.8 indicates that 33.3% (N=13) of the municipalities in Virginia, along with 21.1% (N=20) of the counties throughout the State, fell within this component of the data series.⁴³ Among five of the latter entities, non-tax funding devices contributed to aggregate local-source revenue at median annual rates under 10% during the FY1989-2004 interval. The jurisdictions at the lowest reaches of the statistical scale were Winchester City (9.65%), Bath County (9.61%), Surry County (9.23%), Chesapeake City (8.65%), and Fairfax City (7.53%).

Total Local-Source Revenue, FY1989-2004⁴⁴

For the Commonwealth at large, Table 4.1B records successive yearly increases in the median per capita magnitude of total own-source jurisdictional collections, which rose by 132.18% from \$499.01 during FY1989 to \$1,158.60 over the course of FY2004.⁴⁵ With regard to the typical Virginia locality, however, the annual rates of change in aggregate tax and non-tax receipts per capita displayed appreciable variation (see Table 4.3B) across the time frame under review. On a statewide basis the median pace of local-source revenue growth declined substantially from 9.81% over FY1990 to 6.29% in FY1991 and 2.63% during FY1992. Among the counties and cities of the Commonwealth, the overall midpoint statistic, as documented by Table 4.3B, staged a modest post-recession recovery to 4.29% in FY1993 and manifested even greater resilience at 6.99% across the subsequent fiscal year. During FY1995 and FY1996, though, the revenue expansion rates posted by the

⁴³See footnote 19.

⁴⁴See footnote 4.

⁴⁵According to Table 4.1B, though, the median value for the 95 counties declined by \$11.86 from FY1999 to FY2000, and the midpoint statistic covering the 39 cities manifested a reduction of \$2.06 between FY2000 and FY2001.

"median jurisdiction" (respective magnitudes of 6.53% and 5.23%) were distinctly lower; and the growth margin of the midpoint locality, while exhibiting considerable strength (7.16%) in FY1997, proved to be materially less robust at consecutive annual levels of 4.30%, 4.59%, 2.45%, 4.21%, 1.17%, and 4.69% between FY1998 and FY2003.⁴⁶ Over FY2004 the statewide median jurisdiction realized an increase of 6.21% in its per capita receipts from tax and non-tax sources. With respect to the latter year, however, the markedly improved revenue performance of the Commonwealth's midpoint locality, as Table 4.3B establishes, fell short of the relative funding gains achieved by the typical Virginia jurisdiction in FY1997.⁴⁷

Across the full measurement span covered by this report, only a moderate difference separated the median annual rates of change in per capita own-source revenue for counties (5.19%) and cities (4.83%).⁴⁸ A notably disparate cleavage profile, though, characterized the two jurisdictional classes within each year of the FY1989-2004 interval. During any specified fiscal period, according to Table 4.1B, the median per capita level of indigenous receipts among municipalities significantly exceeded, by a relative margin varying between 62.8% and 83.5%, the corresponding county figure.⁴⁹

⁴⁶See footnote 9.

⁴⁷During FY2004 (and, indeed, FY2003), local revenue yields were generally buoyed as the private-sector economy recovered from the 2001-2002 recession, the magnitude of which had been compounded in Northern Virginia by the financial impact of the "9/11" tragedy at the Pentagon.

⁴⁸See footnote 13.

⁴⁹The tabular evidence reveals that city-county differences at the 80% level or above materialized from FY1992 through FY1994. In contrast, jurisdictional class disparities below 70% emerged in seven of the eight periods comprising the FY1997-2004 time frame.

As documented by the time-series data in Tables 4.4A and 4.4B, slightly over one out of every eight localities statewide (N=17) registered uninterrupted yearly gains in aggregate own-source collections per capita from FY1989 through FY2004. However, across that interval the cities and counties of the Commonwealth exhibited sustained revenue growth in distinctly different proportions (25.6% [N=10] and 7.4% [N=7], respectively). It should also be noted that Tables 4.4A and 4.4B produce a significant corollary finding. During each fiscal period after FY1989, between 3.0% and 32.1% of the 134 localities recorded diminished per capita receipts from the various funding mechanisms under their control.⁵⁰ Accordingly, 87.3% of all jurisdictions posted multi-year revenue series manifesting retrenchment to some degree, a profile at variance with that of the continuously rising yield levels for the "typical" locality (as indicated by Table 4.1B).⁵¹

With respect to annual change in the per capita own-source receipts of Virginia's local governments, Table 4.5 shows that 32 counties and 6 cities experienced relative funding gains at median rates of 6% or higher during the FY1989-2004 time span. The midpoint value in the numerically ordered series of yearly growth statistics was at least 8% across seven of these localities--Sussex County (10.48%), Cumberland County (8.97%), Mecklenburg County (8.57%), Franklin City (8.44%), Bedford County (8.40%), Craig County (8.37%),

⁵⁰At the local level per capita revenue losses were most evident in FY2002, but the data also establish that notable percentages of the State's jurisdictions (between 14.9 and 23.1) experienced declining yields per resident over the course of FY1992, FY1996, and FY1998 through FY2001.

⁵¹On this point Tables 4.4A and 4.4B disclose that two counties (Bath and Charles City) sustained diminutions in total per capita receipts from indigenous funding instruments over six of the fifteen periods following FY1989. In addition, three other counties (Buchanan, Greensville, and Richmond), as well as two cities (Galax and Manassas), registered own-source revenue shrinkage on a per capita basis across five fiscal years during the same measurement span.

and Fredericksburg City (8.04%). The pattern of revenue variation displayed by the latter jurisdictions contrasted substantially with that of the four counties and three cities whose median annual levels of relative growth defined the "bottom 5%" of the statewide measurement continuum.⁵² Between FY1989 and FY2004, as the midpoint scores in Table 4.5 disclose, year-to-year rates of change in total per capita receipts generally fell below 3% for Buena Vista City (2.85%), Loudoun County (2.84%), Richmond City (2.79%), Alexandria City (2.63%), New Kent County (2.20%), Wise County (2.19%), and Lee County (1.77%).⁵³

Concluding Comment⁵⁴

Among the counties and cities of Virginia, the median per capita level of own-source collections registered an overall increase slightly greater than 132% from FY1989 through FY2004. Yet the annual profile of relative funding gains, as manifested by the typical locality, diverged significantly from the contours of an exponential (i.e., uniform growth-rate) model of fiscal development during

⁵²The weakest segment of the data distribution encompassed any midpoint values equal to, or less than, the fifth percentile (2.85%), a demarcation statistic computed from the median scores for all localities. See the discussion of percentiles in Norusis, **SPSS 13.0 Guide to Data Analysis**, p. 63.

⁵³The typical Virginia locality would have been obliged to expand its total indigenous revenue at a median annual rate of 2.42% in order to keep pace with the rising cost of public-sector goods and services throughout the FY1989-2004 time frame. [This benchmark statistic has been derived from quarterly price index values published in U.S. Department of Commerce, Bureau of Economic Analysis (BEA), **Survey of Current Business**, 85 (August, 2005), pp. 191-92.] Notably, the data in Table 4.5 establish that 51.5% (N=69) of the Commonwealth's jurisdictions recorded median yearly growth exceeding 5% with respect to aggregate local-source revenue per capita during the fiscal periods under consideration.

⁵⁴See footnote 4.

this time span. While showing impressive strength at 9.81% in FY1990, the revenue expansion rate of the "median jurisdiction" declined strikingly to respective margins of 6.29% and 2.63% over the course of FY1991 and FY1992 before rebounding at medium-to-high levels (i.e., successive magnitudes of 4.29% and 6.99%) across FY1993 and FY1994.⁵⁵ The midpoint growth statistic for Virginia's localities slipped, however, to 6.53% during FY1995 and exhibited a more pronounced reduction to 5.23% in FY1996. The median pace of jurisdictional revenue enhancement, though quite substantial (7.16%) across the following year, was appreciably weaker over the course of FY1998 (4.30%), FY1999 (4.59%), FY2000 (2.45%), FY2001 (4.21%), FY2002 (1.17%), and FY2003 (4.69%). While the statewide median value climbed to 6.21% in FY2004, this revenue expansion rate distinctly trailed the corresponding FY1997 statistic. Then, too, almost 90% of the Commonwealth's localities actually sustained erosion in their total per capita receipts during at least one of the measurement periods covered by this report, with the instances of jurisdictional revenue diminution arising most frequently in FY1992 (N=26), FY1996 (N=20), FY1998 (N=20), FY1999 (N=21), FY2000 (N=31), FY2001 (N=28), and FY2002 (N=43).

Notwithstanding the revenue volatility experienced by many local governments over the FY1989-2004 time frame, major aspects of the own-source funding environment were highly stable for Virginia's counties and cities across each fiscal period. On this point compelling evidence can be found in Table 4.6, which documents the combined and separate effects of four explanatory variables upon per capita indigenous collections at the local level throughout the 16-year span under review.⁵⁶ During any given period of that

⁵⁵See footnote 9.

⁵⁶The cited exhibit displays the results of a multiple regression exercise utilizing (a) natural logarithmic transformations of three economic variables (i.e., per capita measures of taxable property valuation, adjusted gross income, and taxable retail sales) and (b) a "dummy" numeric indicator for jurisdictional

interval, approximately four-fifths (between 78.71% and 84.55%) of the total variation in per capita revenue across counties and cities reflected the aggregate impact of jurisdictional class distinctions coupled with interlocal differences in the per capita magnitudes of taxable property valuation,⁵⁷ adjusted gross income,⁵⁸ and taxable retail sales.⁵⁹ Further, the annual data

class that is founded upon scores of 1 and 0 assigned, respectively, to cities and counties. With regard to a particular fiscal year, each cell statistic across the columns labeled (1) through (4) reflects an unstandardized regression coefficient and denotes the average amount of change in per capita own-source revenue stemming from a specified increase in a given explanatory factor when the effects of the other "causal" dimensions are held statistically constant for the 134 jurisdictional cases. On an annual basis, column (5) of Table 4.6 shows adjusted coefficients of multiple determination, each of which indicates the proportion of variation in per capita local-source revenue that can be attributed to the joint predictive power of the several explanatory measures. [For a detailed examination of linear regression techniques, see Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 3d ed. (Upper Saddle River, N.J.: Prentice Hall, 1997), chapters 9, 11, and 14; and Robert S. Pindyck and Daniel L. Rubinfeld, **Econometric Models and Economic Forecasts**, 4th ed. (Boston: Irwin/McGraw-Hill, 1998), chapters 1-7.]

⁵⁷As treated in this report, the construct of property valuation subsumes the taxable worth of real estate, tangible personal property, machinery and tools, merchants' capital, and public service corporation property. With respect to tax years 1988 through 2003, the pertinent jurisdictional statistics can be found primarily in Virginia Department of Taxation, **Annual Report**, FY1989-1993 (Tables 5.4 and 5.5) and FY1994-2004 (Tables 5.2 and 5.4). In relation to various counties and cities, however, the Commission's staff has employed updated valuation totals drawn from local audit reports and the official records of the State Corporation Commission.

⁵⁸Derived from State income tax returns, the adjusted gross income statistics relative to a given locality, while encompassing numerous dimensions of income, exclude various transfer payments (e.g., Social Security benefits and unemployment compensation), tax-free interest and dividends, income from certain retirement plans previously taxed by another state, gains on the sale of real property dedicated to open-space use, payments realized under the Tobacco Settlement and Peanut Quota Buyout programs, and the income received by "non-resident" military personnel stationed in Virginia. Moreover, the jurisdictional adjusted gross income figures do not reflect the income of residents who are exempt from the filing of State tax returns. For the AGI data of relevance to the present report, see Department of Taxation, "Virginia

in Table 4.6 show that the per capita tax and non-tax receipts of cities appreciably exceeded, as a rule, the corresponding collections of counties, with the average margins of inter-group disparity registering at minimum and maximum levels of \$273.56 and \$606.51 over the course of FY1989 and FY2004, respectively. In large measure this cleavage pattern derived from the generally broader range, greater volume, and/or higher unit costs of public service rendition shouldered by cities relative to counties. Beyond the fiscal importance of the jurisdictional class indicator, the tabular evidence reveals that taxable property valuation markedly surpassed the remaining economic variables as a determinant of revenue productivity at the local level from one budgetary period to the next. Among the 134 jurisdictions, according to the yearly statistical profile, every increment of 1 percent in per capita property values generated, on the average, additional per capita receipts varying between \$3.91 (the FY1989 figure) and \$7.30 (the FY2004 amount). With respect to adjusted gross income, an increase of 1 percent in the per capita magnitude of that resource-base measure produced an average expansion of tax and non-tax collections ranging from \$2.83 per capita (the FY1989 statistic) to \$4.17 per capita (the FY2002 margin). As for the dimension of taxable retail sales, local government revenue, on the average, climbed at per capita levels between \$0.57 (the FY1993 return) and \$1.40 (the FY2003 yield) in response to each percentage-point increment in the per capita size of this commercial indicator. The foregoing evidence, as supported by the balance of the data in Table 4.6, amply reinforces the conventional wisdom that jurisdictional property values constituted the principal economic foundation of county and city revenue systems during the FY1989-2004 interval.

Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished calendar-year tables), 1988-2003.

⁵⁹In relation to calendar years 1988 through 2003, county and city statistics, as certified by the Department of Taxation, have been drawn from Weldon Cooper Center for Public Service, University of Virginia, "Annual Taxable Sales, 1984-2004" (electronic dataset), October 13, 2005.

**Property Tax Revenue
FY1989-2004
Tables 1.1A-1.8**

Table 1.1A
Mean Per Capita Amount
of
Local-Source Revenue
from
Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$340.30	\$377.09	\$402.43	\$411.11	\$432.38	\$456.41	\$484.34	\$510.11	\$538.05	\$568.28	\$585.31	\$587.29	\$608.36	\$616.59	\$647.98	\$680.31
Cities	\$470.26	\$507.11	\$540.00	\$559.40	\$570.26	\$586.79	\$611.19	\$636.05	\$669.41	\$697.26	\$715.23	\$724.42	\$734.76	\$760.68	\$794.49	\$849.06
All Jurisdictions	\$378.12	\$414.93	\$442.47	\$454.27	\$472.51	\$494.36	\$521.26	\$546.76	\$576.29	\$605.82	\$623.12	\$627.20	\$645.15	\$658.53	\$690.62	\$729.43

Table 1.1B
Median Per Capita Amount
of
Local-Source Revenue
from
Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$282.00	\$304.37	\$338.10	\$340.21	\$362.37	\$388.17	\$420.47	\$442.58	\$480.61	\$499.95	\$517.72	\$497.06	\$517.79	\$538.75	\$587.26	\$608.27
Cities	\$411.88	\$453.44	\$479.46	\$487.73	\$500.57	\$518.06	\$549.76	\$578.45	\$610.09	\$631.26	\$660.66	\$675.08	\$686.16	\$696.17	\$719.73	\$764.80
All Jurisdictions	\$324.30	\$349.95	\$383.03	\$388.98	\$408.48	\$427.38	\$455.41	\$470.51	\$504.12	\$527.56	\$557.70	\$545.75	\$572.71	\$564.44	\$608.76	\$648.23

1. As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. The mean and median statistics covering FY1989 through FY2004 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2004 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2004 statistics take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 1.2A: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Accomack County	\$289.96	80.0	\$302.42	86.0	\$349.23	77.0	\$353.29	77.0	\$354.48	83.0	\$367.28	84.0	\$361.03	90.0	\$385.10	91.0
Albemarle County	\$431.47	34.0	\$469.44	37.0	\$578.84	23.0	\$569.49	26.0	\$593.04	27.0	\$628.46	28.0	\$654.97	31.0	\$919.79	13.0
Alleghany County	\$389.87	47.0	\$399.26	57.0	\$413.37	61.0	\$445.64	54.0	\$478.48	51.0	\$513.42	47.0	\$686.20	25.0	\$734.87	25.0
Amelia County	\$310.91	72.0	\$325.78	75.0	\$329.17	84.0	\$340.21	81.0	\$319.90	94.0	\$311.75	103.0	\$360.14	91.0	\$377.14	93.0
Amherst County	\$171.87	125.0	\$201.11	119.0	\$217.34	117.0	\$219.55	118.0	\$224.99	118.0	\$234.02	125.0	\$257.92	122.0	\$279.53	118.0
Appomattox County	\$193.05	116.0	\$203.13	118.0	\$240.35	111.0	\$241.89	113.0	\$259.78	110.0	\$348.76	91.0	\$282.09	114.0	\$297.55	112.0
Arlington County	\$936.95	9.0	\$1,012.44	9.0	\$1,129.32	7.0	\$1,128.21	7.0	\$1,158.29	7.0	\$1,185.57	6.0	\$1,226.68	5.0	\$1,249.43	5.0
Augusta County	\$227.41	103.0	\$257.09	100.0	\$268.50	102.0	\$273.93	104.0	\$299.00	99.0	\$329.27	97.0	\$340.42	95.0	\$353.79	96.0
Bath County	\$1,280.80	1.0	\$1,495.15	1.0	\$1,334.14	2.0	\$1,565.48	1.0	\$1,809.05	1.0	\$1,935.76	1.0	\$1,795.26	1.0	\$1,723.47	1.0
Bedford County	\$256.56	99.0	\$283.50	96.0	\$307.73	92.0	\$312.34	95.0	\$326.34	93.0	\$344.46	93.0	\$345.36	94.0	\$362.34	94.0
Bland County	\$172.83	122.0	\$175.97	126.0	\$217.33	118.0	\$218.13	120.0	\$221.94	119.0	\$250.69	116.0	\$264.55	120.0	\$285.70	116.0
Botetourt County	\$322.82	69.0	\$340.07	71.0	\$349.58	75.0	\$353.74	76.0	\$367.09	77.0	\$426.99	68.0	\$445.70	71.0	\$467.35	72.0
Brunswick County	\$197.55	112.0	\$205.64	116.0	\$217.19	119.0	\$219.10	119.0	\$221.15	120.0	\$281.90	108.0	\$303.85	107.0	\$327.24	104.0
Buchanan County	\$267.85	92.0	\$256.97	101.0	\$267.65	103.0	\$278.67	102.0	\$297.66	100.0	\$322.26	98.0	\$337.02	97.0	\$337.63	103.0
Buckingham County	\$173.49	121.0	\$188.13	123.0	\$211.52	122.0	\$209.80	123.0	\$216.77	123.0	\$238.37	122.0	\$241.62	129.0	\$241.74	130.0
Campbell County	\$216.90	107.0	\$226.73	109.0	\$233.73	114.0	\$247.90	111.0	\$253.77	114.0	\$289.77	106.5	\$324.63	102.0	\$341.12	101.0
Caroline County	\$338.96	64.0	\$309.17	81.0	\$319.61	87.0	\$357.33	75.0	\$431.82	63.0	\$398.38	78.0	\$431.47	76.0	\$442.58	78.0
Carroll County	\$146.42	133.0	\$148.66	133.0	\$154.69	134.0	\$158.95	135.0	\$177.69	135.0	\$183.53	135.0	\$185.71	135.0	\$197.17	134.0
Charles City County	\$505.80	24.0	\$529.46	25.0	\$516.96	31.0	\$477.96	48.0	\$479.47	50.0	\$458.09	58.0	\$458.40	66.0	\$464.61	74.0
Charlotte County	\$185.71	118.0	\$226.16	110.0	\$238.60	112.0	\$260.21	108.0	\$268.88	108.0	\$274.89	113.0	\$326.94	100.0	\$342.11	100.0
Chesterfield County	\$590.40	16.0	\$631.84	17.0	\$666.62	17.0	\$679.78	16.0	\$698.05	18.0	\$718.23	19.0	\$745.27	20.0	\$771.93	20.0
Clarke County	\$340.15	62.0	\$392.88	59.0	\$491.55	38.0	\$510.64	38.0	\$530.41	38.0	\$659.70	22.0	\$674.25	27.0	\$705.88	30.0
Craig County	\$198.39	111.0	\$219.85	111.0	\$249.90	108.0	\$241.35	114.0	\$246.26	115.0	\$246.74	119.0	\$276.63	115.0	\$289.86	115.0
Culpeper County	\$385.17	49.0	\$447.71	43.0	\$497.25	36.0	\$493.93	42.0	\$497.54	44.0	\$503.80	50.0	\$529.22	52.0	\$527.38	55.0
Cumberland County	\$169.94	126.0	\$173.30	127.0	\$187.91	126.0	\$162.80	133.0	\$214.55	125.0	\$233.79	126.0	\$266.78	118.0	\$293.90	114.0
Dickenson County	\$286.33	82.0	\$316.22	78.0	\$315.31	89.0	\$324.74	87.0	\$453.67	58.0	\$363.87	86.0	\$347.05	93.0	\$322.23	106.0
Dinwiddie County	\$272.57	90.0	\$298.52	88.0	\$281.57	97.0	\$306.14	96.0	\$362.37	80.0	\$361.71	87.0	\$380.65	88.0	\$428.69	80.0
Essex County	\$287.93	81.0	\$364.21	66.0	\$375.32	70.0	\$391.48	67.0	\$396.51	74.0	\$388.17	80.0	\$454.52	68.0	\$478.11	65.0
Fairfax County	\$1,056.30	4.0	\$1,185.39	5.0	\$1,268.63	6.0	\$1,229.93	6.0	\$1,200.05	5.0	\$1,191.75	5.0	\$1,205.36	6.0	\$1,234.94	6.0
Fauquier County	\$477.48	27.0	\$569.46	20.0	\$708.05	13.0	\$747.03	12.0	\$781.13	12.0	\$848.99	11.0	\$940.64	9.0	\$972.81	9.0
Floyd County	\$217.43	106.0	\$251.02	103.0	\$256.13	106.0	\$276.71	103.0	\$307.01	96.0	\$315.06	101.0	\$324.27	103.0	\$339.88	102.0
Fluvanna County	\$362.13	55.0	\$372.77	63.0	\$382.93	68.0	\$380.80	70.0	\$373.58	76.0	\$391.45	79.0	\$465.54	62.0	\$469.55	69.0
Franklin County	\$214.19	109.0	\$246.60	104.0	\$259.78	105.0	\$264.50	106.0	\$270.18	106.0	\$316.22	100.0	\$323.88	104.0	\$357.59	95.0
Frederick County	\$351.94	57.0	\$408.24	55.0	\$419.51	56.0	\$403.27	63.0	\$459.63	56.0	\$545.66	43.0	\$579.67	44.0	\$620.97	42.0
Giles County	\$274.73	89.0	\$313.40	80.0	\$301.30	95.0	\$324.19	88.0	\$327.02	92.0	\$349.39	90.0	\$384.39	86.0	\$422.18	84.0
Gloucester County	\$355.48	56.0	\$412.11	52.0	\$443.48	51.0	\$441.51	56.0	\$466.11	52.0	\$501.19	52.0	\$506.87	56.0	\$523.49	57.0
Goochland County	\$427.30	36.0	\$478.22	33.0	\$481.97	41.0	\$467.82	49.0	\$486.67	48.0	\$584.00	36.0	\$651.04	33.0	\$674.44	35.0
Grayson County	\$139.58	135.0	\$143.55	135.0	\$164.99	133.0	\$171.10	132.0	\$195.62	131.0	\$198.31	133.0	\$207.62	134.0	\$219.38	133.0
Greene County	\$344.42	60.0	\$345.70	68.0	\$368.72	72.0	\$382.05	69.0	\$396.73	73.0	\$405.03	74.0	\$436.11	74.0	\$471.28	67.0

Table 1.2A: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Greensville County	\$276.69	87.0	\$294.71	92.0	\$328.68	85.0	\$284.22	99.0	\$281.41	104.0	\$290.30	105.0	\$307.89	105.0	\$348.17	98.0
Halifax County/2	\$152.60	131.0	\$161.32	131.0	\$169.23	132.0	\$171.54	131.0	\$190.90	133.0	\$226.63	127.0	\$243.73	125.0	\$250.49	126.0
Hanover County	\$444.18	31.0	\$476.54	35.0	\$492.89	37.0	\$517.39	36.0	\$556.05	36.0	\$573.70	39.0	\$603.09	41.0	\$664.66	37.0
Henrico County	\$538.60	19.0	\$582.13	18.0	\$634.99	19.0	\$652.96	19.0	\$667.91	21.0	\$694.54	20.0	\$719.93	21.0	\$738.70	24.0
Henry County	\$172.61	123.0	\$196.95	121.0	\$231.11	115.0	\$245.14	112.0	\$255.60	113.0	\$278.14	111.0	\$282.97	113.0	\$307.03	110.0
Highland County	\$375.92	52.0	\$417.82	51.0	\$414.72	59.0	\$418.22	59.0	\$459.42	57.0	\$463.22	57.0	\$511.73	54.0	\$550.03	52.0
Isle of Wight County	\$445.33	30.0	\$480.56	32.0	\$551.32	26.0	\$555.59	29.0	\$569.54	32.0	\$622.04	30.0	\$662.63	30.0	\$699.05	31.0
James City County	\$621.83	12.0	\$655.69	14.0	\$706.40	14.0	\$722.91	14.0	\$776.83	13.0	\$787.90	15.0	\$894.25	12.0	\$930.65	12.0
King and Queen County	\$338.63	65.0	\$369.67	65.0	\$414.91	58.0	\$409.69	60.0	\$409.34	67.0	\$432.69	66.0	\$441.88	72.0	\$445.73	77.0
King George County	\$365.24	53.0	\$410.52	53.0	\$415.73	57.0	\$454.47	52.0	\$433.97	62.0	\$450.11	60.0	\$473.19	61.0	\$504.09	60.0
King William County	\$323.71	68.0	\$374.37	62.0	\$372.24	71.0	\$372.46	72.0	\$399.39	72.0	\$433.21	65.0	\$456.30	67.0	\$501.55	62.0
Lancaster County	\$332.33	66.0	\$454.52	41.0	\$470.84	45.0	\$482.40	45.0	\$480.49	49.0	\$491.83	53.0	\$565.42	45.0	\$613.67	44.0
Lee County	\$161.95	129.0	\$160.37	132.0	\$172.06	130.0	\$188.05	126.0	\$199.64	129.0	\$201.24	132.0	\$212.54	133.0	\$219.78	132.0
Loudoun County	\$1,026.87	5.0	\$1,216.37	3.0	\$1,272.54	5.0	\$1,274.06	5.0	\$1,162.77	6.0	\$1,151.53	7.0	\$1,159.49	7.0	\$1,156.84	7.0
Louisa County	\$610.08	13.0	\$676.98	12.0	\$661.33	18.0	\$657.94	18.0	\$770.69	14.0	\$808.95	13.0	\$849.73	14.0	\$930.96	11.0
Lunenburg County	\$205.95	110.0	\$219.37	112.0	\$271.16	100.0	\$269.37	105.0	\$260.02	109.0	\$266.56	115.0	\$276.14	116.0	\$297.05	113.0
Madison County	\$276.61	88.0	\$299.91	87.0	\$302.10	94.0	\$312.38	94.0	\$339.38	88.0	\$358.02	88.0	\$363.76	89.0	\$401.70	89.0
Mathews County	\$317.46	70.0	\$391.77	61.0	\$408.03	62.0	\$407.19	62.0	\$415.34	65.0	\$479.39	54.0	\$500.19	57.0	\$610.65	45.0
Mecklenburg County	\$156.42	130.0	\$165.01	130.0	\$169.91	131.0	\$173.35	130.0	\$192.54	132.0	\$209.38	130.0	\$236.77	131.0	\$249.90	128.0
Middlesex County	\$346.91	59.0	\$402.76	56.0	\$430.01	54.0	\$443.81	55.0	\$503.88	41.0	\$512.72	48.0	\$539.40	49.0	\$594.79	46.0
Montgomery County	\$220.19	105.0	\$235.60	107.0	\$249.82	109.0	\$261.96	107.0	\$272.35	105.0	\$280.27	109.0	\$291.01	110.0	\$310.47	109.0
Nelson County	\$379.54	51.0	\$391.95	60.0	\$430.24	53.0	\$537.54	33.0	\$540.65	37.0	\$565.36	41.0	\$606.05	40.0	\$617.11	43.0
New Kent County	\$428.42	35.0	\$519.93	28.0	\$530.05	30.0	\$533.63	34.0	\$574.38	30.0	\$580.01	37.0	\$579.98	43.0	\$592.21	47.0
Northampton County	\$270.67	91.0	\$292.04	94.0	\$345.67	78.0	\$339.43	82.0	\$428.17	64.0	\$446.27	61.0	\$447.45	70.0	\$464.65	73.0
Northumberland County	\$397.00	45.0	\$428.57	48.0	\$456.55	49.0	\$467.24	51.0	\$464.06	54.0	\$542.24	44.0	\$612.95	38.0	\$625.59	41.0
Nottoway County	\$175.54	119.0	\$214.82	113.0	\$226.35	116.0	\$222.46	117.0	\$201.30	127.0	\$217.09	129.0	\$270.48	117.0	\$277.20	122.0
Orange County	\$340.01	63.0	\$372.24	64.0	\$395.47	63.0	\$408.32	61.0	\$436.21	61.0	\$441.38	63.0	\$535.85	51.0	\$535.84	53.0
Page County	\$163.28	128.0	\$178.23	125.0	\$182.76	127.0	\$185.17	127.0	\$217.23	122.0	\$248.17	118.0	\$262.90	121.0	\$278.60	120.0
Patrick County	\$187.02	117.0	\$189.27	122.0	\$211.29	123.0	\$215.55	121.0	\$215.93	124.0	\$238.47	121.0	\$246.47	123.0	\$249.97	127.0
Pittsylvania County	\$116.34	136.0	\$127.31	136.0	\$146.10	136.0	\$151.74	136.0	\$166.72	136.0	\$192.40	134.0	\$217.00	132.0	\$235.27	131.0
Powhatan County	\$251.38	100.0	\$280.47	97.0	\$349.32	76.0	\$351.65	78.0	\$348.82	85.0	\$408.36	73.0	\$440.16	73.0	\$469.75	68.0
Prince Edward County	\$151.85	132.0	\$165.36	129.0	\$172.97	129.0	\$183.61	128.0	\$196.48	130.0	\$201.64	131.0	\$245.12	124.0	\$260.17	123.0
Prince George County	\$237.42	102.0	\$256.01	102.0	\$279.96	98.0	\$312.77	93.0	\$294.88	101.0	\$317.46	99.0	\$332.59	98.0	\$403.28	88.0
Prince William County	\$754.19	10.0	\$886.99	10.0	\$975.84	10.0	\$951.55	10.0	\$941.56	10.0	\$912.46	9.0	\$920.73	10.0	\$936.64	10.0
Pulaski County	\$223.89	104.0	\$243.88	106.0	\$250.49	107.0	\$258.48	109.0	\$269.20	107.0	\$277.46	112.0	\$299.35	108.0	\$321.98	107.0
Rappahannock County	\$348.63	58.0	\$476.76	34.0	\$487.46	39.0	\$497.76	40.0	\$499.89	43.0	\$590.98	32.0	\$673.08	28.0	\$762.46	21.0
Richmond County	\$291.48	79.0	\$318.04	77.0	\$319.21	88.0	\$321.74	89.0	\$312.76	95.0	\$344.51	92.0	\$325.80	101.0	\$347.55	99.0
Roanoke County	\$512.83	22.0	\$551.60	24.0	\$572.81	24.0	\$586.89	24.0	\$603.51	24.0	\$640.20	26.0	\$677.98	26.0	\$733.00	27.0
Rockbridge County	\$257.89	97.0	\$293.62	93.0	\$387.81	65.0	\$313.52	92.0	\$350.07	84.0	\$400.17	77.0	\$415.88	80.0	\$410.01	87.0

Table 1.2A: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Rockingham County	\$279.82	86.0	\$303.60	85.0	\$388.27	64.0	\$386.49	68.0	\$407.63	68.0	\$410.36	71.0	\$435.33	75.0	\$455.74	75.0
Russell County	\$175.00	120.0	\$197.60	120.0	\$201.58	124.0	\$213.84	122.0	\$242.41	116.0	\$235.37	124.0	\$242.61	127.0	\$242.66	129.0
Scott County	\$140.19	134.0	\$147.78	134.0	\$153.10	135.0	\$159.29	134.0	\$184.89	134.0	\$172.37	136.0	\$174.82	136.0	\$182.55	135.0
Shenandoah County	\$265.26	94.0	\$303.99	83.0	\$338.10	80.0	\$359.90	74.0	\$364.27	79.0	\$420.13	69.0	\$478.76	60.0	\$502.04	61.0
Smyth County	\$164.04	127.0	\$171.62	128.0	\$173.89	128.0	\$177.25	129.0	\$200.31	128.0	\$239.64	120.0	\$237.69	130.0	\$253.00	125.0
Southampton County	\$256.70	98.0	\$297.97	90.0	\$306.50	93.0	\$336.57	83.0	\$359.25	82.0	\$366.89	85.0	\$396.99	84.0	\$421.31	85.0
Spotsylvania County	\$391.80	46.0	\$428.35	49.0	\$460.27	48.0	\$518.88	35.0	\$602.13	25.0	\$636.49	27.0	\$654.30	32.0	\$682.62	33.0
Stafford County	\$518.76	21.0	\$565.68	21.0	\$598.25	22.0	\$601.55	23.0	\$609.75	23.0	\$650.11	24.0	\$718.56	22.0	\$740.22	23.0
Surry County	\$1,135.02	2.0	\$1,234.89	2.0	\$1,351.68	1.0	\$1,325.69	4.0	\$1,484.29	3.0	\$1,449.56	3.0	\$1,635.48	2.0	\$1,687.44	2.0
Sussex County	\$282.37	84.0	\$304.37	82.0	\$326.41	86.0	\$331.42	86.0	\$331.69	89.0	\$337.17	96.0	\$407.19	83.0	\$423.57	83.0
Tazewell County	\$214.43	108.0	\$210.22	114.0	\$214.42	120.0	\$228.63	116.0	\$238.55	117.0	\$249.83	117.0	\$265.76	119.0	\$285.57	117.0
Warren County	\$267.11	93.0	\$259.31	99.0	\$268.76	101.0	\$283.04	101.0	\$304.10	98.0	\$378.17	82.0	\$420.47	79.0	\$469.43	70.0
Washington County	\$196.61	113.0	\$232.90	108.0	\$237.30	113.0	\$250.25	110.0	\$259.55	111.0	\$280.00	110.0	\$286.46	111.0	\$300.37	111.0
Westmoreland County	\$282.00	85.0	\$337.69	72.0	\$383.12	67.0	\$395.57	66.0	\$405.89	69.0	\$433.25	64.0	\$461.69	64.0	\$488.61	63.0
Wise County	\$195.54	114.0	\$209.71	115.0	\$211.89	121.0	\$206.14	124.0	\$219.69	121.0	\$237.35	123.0	\$241.94	128.0	\$255.19	124.0
Wythe County	\$195.37	115.0	\$203.18	117.0	\$243.51	110.0	\$240.50	115.0	\$258.39	112.0	\$269.17	114.0	\$286.36	112.0	\$279.48	119.0
York County	\$401.99	41.0	\$457.80	39.0	\$497.52	35.0	\$494.35	41.0	\$521.46	40.0	\$569.70	40.0	\$636.39	34.0	\$688.46	32.0
Alexandria City	\$1,132.13	3.0	\$1,210.83	4.0	\$1,318.56	3.0	\$1,326.73	3.0	\$1,255.24	4.0	\$1,274.25	4.0	\$1,244.12	4.0	\$1,269.33	4.0
Bedford City	\$283.23	83.0	\$295.24	91.0	\$332.95	82.0	\$335.66	84.0	\$347.21	86.0	\$353.44	89.0	\$395.72	85.0	\$416.40	86.0
Bristol City	\$304.29	74.0	\$343.29	69.0	\$351.27	73.0	\$399.50	64.0	\$394.57	75.0	\$404.64	76.0	\$427.26	77.0	\$450.72	76.0
Buena Vista City	\$292.26	78.0	\$334.12	73.0	\$335.84	81.0	\$349.64	80.0	\$342.43	87.0	\$372.73	83.0	\$409.97	82.0	\$427.54	81.0
Charlottesville City	\$459.94	29.0	\$503.07	29.0	\$530.96	29.0	\$552.45	30.0	\$572.88	31.0	\$584.44	35.0	\$622.82	37.0	\$646.59	38.0
Chesapeake City	\$549.33	17.0	\$635.05	16.0	\$689.06	16.0	\$697.07	15.0	\$723.46	16.0	\$732.86	16.0	\$753.46	19.0	\$774.91	19.0
Clifton Forge City	\$241.28	101.0	\$283.53	95.0	\$285.97	96.0	\$299.73	98.0	\$306.08	97.0	\$313.50	102.0	\$332.26	99.0	\$351.12	97.0
Colonial Heights City	\$541.41	18.0	\$558.60	23.0	\$610.74	21.0	\$624.78	22.0	\$626.16	22.0	\$652.82	23.0	\$693.97	24.0	\$733.82	26.0
Covington City	\$411.88	39.0	\$435.92	45.0	\$474.76	44.0	\$561.94	28.0	\$597.14	26.0	\$645.43	25.0	\$668.77	29.0	\$713.12	29.0
Danville City	\$258.61	96.0	\$264.72	98.0	\$275.95	99.0	\$284.17	100.0	\$291.03	103.0	\$293.73	104.0	\$305.37	106.0	\$324.92	105.0
Emporia City	\$384.22	50.0	\$395.34	58.0	\$413.54	60.0	\$423.72	57.0	\$448.35	59.0	\$453.45	59.0	\$493.53	59.0	\$505.45	59.0
Fairfax City	\$969.37	8.0	\$1,055.43	8.0	\$1,094.79	9.0	\$1,093.87	8.0	\$1,055.54	8.0	\$1,075.07	8.0	\$1,095.03	8.0	\$1,143.05	8.0
Falls Church City	\$992.13	6.0	\$1,118.94	6.0	\$1,279.12	4.0	\$1,475.48	2.0	\$1,503.37	2.0	\$1,511.86	2.0	\$1,542.38	3.0	\$1,592.23	3.0
Franklin City	\$311.84	71.0	\$343.22	70.0	\$351.20	74.0	\$368.26	73.0	\$403.55	70.0	\$412.40	70.0	\$460.67	65.0	\$479.08	64.0
Fredericksburg City	\$591.44	15.0	\$647.27	15.0	\$699.32	15.0	\$671.58	17.0	\$716.53	17.0	\$724.23	18.0	\$770.22	15.0	\$755.03	22.0
Galax City	\$324.88	67.0	\$321.71	76.0	\$377.40	69.0	\$378.39	71.0	\$401.47	71.0	\$409.60	72.0	\$420.92	78.0	\$429.10	79.0
Hampton City	\$418.28	38.0	\$453.44	42.0	\$485.96	40.0	\$487.73	43.0	\$494.95	45.0	\$502.88	51.0	\$545.62	48.0	\$566.54	50.0
Harrisonburg City	\$296.91	75.0	\$316.12	79.0	\$329.28	83.0	\$332.83	85.0	\$361.39	81.0	\$381.64	81.0	\$382.50	87.0	\$391.13	90.0
Hopewell City	\$508.27	23.0	\$570.04	19.0	\$623.66	20.0	\$642.95	20.0	\$676.88	19.0	\$693.60	21.0	\$755.48	17.0	\$782.39	18.0
Lexington City	\$304.60	73.0	\$303.87	84.0	\$311.76	91.0	\$315.88	90.0	\$330.12	90.0	\$342.04	94.0	\$337.04	96.0	\$383.20	92.0
Lynchburg City	\$401.62	42.0	\$432.61	46.0	\$440.14	52.0	\$484.12	44.0	\$500.57	42.0	\$518.06	45.0	\$549.76	47.0	\$566.41	51.0
Manassas City	\$989.16	7.0	\$1,057.34	7.0	\$1,095.65	8.0	\$1,019.60	9.0	\$976.29	9.0	\$903.76	10.0	\$896.60	11.0	\$903.57	14.0

Table 1.2A: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Manassas Park City	\$608.29	14.0	\$668.40	13.0	\$718.32	12.0	\$734.88	13.0	\$732.01	15.0	\$794.06	14.0	\$769.73	16.0	\$809.56	17.0
Martinsville City	\$295.52	76.0	\$328.44	74.0	\$343.42	79.0	\$350.21	79.0	\$365.57	78.0	\$404.97	75.0	\$412.60	81.0	\$425.32	82.0
Newport News City	\$483.38	25.0	\$521.78	26.0	\$546.01	27.0	\$562.11	27.0	\$565.30	33.0	\$585.11	34.0	\$607.50	39.0	\$631.35	39.0
Norfolk City	\$399.32	44.0	\$431.20	47.0	\$463.99	46.0	\$503.34	39.0	\$521.98	39.0	\$548.61	42.0	\$564.80	46.0	\$591.71	48.0
Norton City	\$261.44	95.0	\$246.53	105.0	\$267.25	104.0	\$303.64	97.0	\$294.16	102.0	\$289.77	106.5	\$298.91	109.0	\$315.39	108.0
Petersburg City	\$399.67	43.0	\$418.68	50.0	\$454.38	50.0	\$453.50	53.0	\$461.20	55.0	\$467.66	56.0	\$514.84	53.0	\$523.74	56.0
Poquoson City	\$424.85	37.0	\$463.66	38.0	\$514.90	32.0	\$516.13	37.0	\$574.96	29.0	\$624.02	29.0	\$711.11	23.0	\$728.32	28.0
Portsmouth City	\$389.37	48.0	\$447.13	44.0	\$462.01	47.0	\$467.80	50.0	\$464.62	53.0	\$470.28	55.0	\$495.93	58.0	\$533.56	54.0
Radford City	\$172.06	124.0	\$181.23	124.0	\$188.68	125.0	\$200.22	125.0	\$213.27	126.0	\$225.56	128.0	\$243.52	126.0	\$278.47	121.0
Richmond City	\$711.59	11.0	\$737.59	11.0	\$796.14	11.0	\$814.44	11.0	\$824.55	11.0	\$833.44	12.0	\$866.57	13.0	\$869.47	15.0
Roanoke City	\$443.62	32.0	\$482.75	30.0	\$513.13	33.0	\$545.23	31.0	\$556.08	35.0	\$575.24	38.0	\$599.36	42.0	\$627.84	40.0
Salem City	\$525.30	20.0	\$559.69	22.0	\$556.82	25.0	\$636.73	21.0	\$670.14	20.0	\$726.64	17.0	\$755.06	18.0	\$830.49	16.0
South Boston City/2	\$292.44	77.0	\$298.29	89.0	\$312.14	90.0	\$313.83	91.0	\$329.53	91.0	\$341.17	95.0	\$350.82	92.0	-----	----
Staunton City	\$341.69	61.0	\$354.20	67.0	\$384.53	66.0	\$396.80	65.0	\$412.73	66.0	\$427.78	67.0	\$451.80	69.0	\$468.51	71.0
Suffolk City	\$410.83	40.0	\$455.57	40.0	\$480.20	42.0	\$479.49	47.0	\$492.08	47.0	\$515.84	46.0	\$538.23	50.0	\$578.45	49.0
Virginia Beach City	\$481.58	26.0	\$520.77	27.0	\$544.43	28.0	\$583.49	25.0	\$577.14	28.0	\$610.08	31.0	\$626.95	36.0	\$680.60	34.0
Waynesboro City	\$433.38	33.0	\$473.08	36.0	\$501.36	34.0	\$541.84	32.0	\$557.74	34.0	\$586.77	33.0	\$633.99	35.0	\$668.62	36.0
Williamsburg City	\$362.63	54.0	\$408.96	54.0	\$423.18	55.0	\$420.70	58.0	\$445.24	60.0	\$444.88	62.0	\$465.50	63.0	\$476.61	66.0
Winchester City	\$469.64	28.0	\$481.31	31.0	\$479.46	43.0	\$479.80	46.0	\$492.11	46.0	\$511.02	49.0	\$508.81	55.0	\$513.23	58.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, the Halifax County profile relative to FY1996 captures the revenue and population effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 1.2B: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Accomack County	\$504.22	67.0	\$407.58	92.0	\$406.78	95.0	\$397.49	97.0	\$396.03	104.0	\$398.75	108.0	\$433.03	100.0	\$461.33	99.0
Albemarle County	\$720.03	33.0	\$744.85	36.0	\$754.29	36.0	\$764.00	37.0	\$771.70	36.0	\$810.07	29.0	\$874.39	28.0	\$964.78	24.0
Alleghany County/2	\$767.70	25.0	\$800.42	27.0	\$877.63	19.0	\$887.28	20.0	\$902.03	20.0	\$728.21	42.0	\$732.93	45.0	\$761.40	51.0
Amelia County	\$374.66	99.0	\$367.02	107.0	\$375.22	107.0	\$350.88	114.5	\$353.73	115.0	\$354.19	114.0	\$360.05	116.0	\$389.53	115.0
Amherst County	\$319.19	111.0	\$326.01	116.0	\$353.96	112.0	\$327.01	117.0	\$379.80	108.0	\$380.75	111.0	\$401.04	109.0	\$458.09	101.0
Appomattox County	\$311.63	113.0	\$325.48	117.0	\$344.05	113.0	\$362.23	110.0	\$418.41	97.0	\$418.20	103.0	\$424.36	103.0	\$433.49	103.0
Arlington County	\$1,320.40	5.0	\$1,354.29	6.0	\$1,411.26	4.0	\$1,445.57	5.0	\$1,531.40	5.0	\$1,619.80	5.0	\$1,784.20	4.0	\$1,953.53	3.0
Augusta County	\$383.79	94.0	\$399.63	94.0	\$420.84	92.0	\$409.88	93.0	\$424.54	94.0	\$444.00	91.0	\$454.12	96.0	\$467.74	98.0
Bath County	\$1,743.10	2.0	\$1,926.18	1.0	\$1,627.29	3.0	\$1,985.51	2.0	\$2,041.33	1.0	\$2,018.78	2.0	\$2,022.59	3.0	\$1,909.13	5.0
Bedford County	\$389.59	92.0	\$499.95	79.0	\$539.86	72.0	\$547.11	67.0	\$588.61	63.0	\$589.35	65.0	\$609.99	67.0	\$629.13	71.0
Bland County	\$297.39	119.0	\$299.31	124.0	\$302.46	127.0	\$295.29	126.0	\$303.09	128.0	\$295.28	128.0	\$358.20	119.0	\$359.13	119.0
Botetourt County	\$495.36	71.0	\$526.25	68.0	\$624.99	53.0	\$598.55	56.0	\$600.73	60.0	\$612.96	60.0	\$692.88	53.0	\$697.49	60.0
Brunswick County	\$348.79	107.0	\$343.10	111.0	\$339.23	115.0	\$317.10	119.0	\$309.11	126.0	\$298.46	127.0	\$297.03	130.0	\$312.62	129.0
Buchanan County	\$364.19	104.0	\$366.29	108.0	\$383.98	104.0	\$373.11	105.0	\$399.05	103.0	\$421.02	99.0	\$464.78	94.0	\$509.00	89.0
Buckingham County	\$254.32	131.0	\$277.28	128.0	\$303.70	126.0	\$292.50	128.0	\$344.21	116.0	\$353.81	115.0	\$393.90	111.0	\$383.09	116.0
Campbell County	\$366.53	103.0	\$387.77	100.0	\$396.63	100.0	\$384.22	100.0	\$423.13	95.0	\$420.53	101.0	\$428.64	101.0	\$471.53	96.0
Caroline County	\$477.88	79.0	\$501.14	78.0	\$515.88	81.0	\$513.45	78.0	\$515.76	79.0	\$554.50	71.0	\$619.35	65.0	\$649.50	67.0
Carroll County	\$238.29	133.0	\$244.97	133.0	\$311.05	123.0	\$339.92	116.0	\$338.72	117.0	\$344.21	119.0	\$350.22	121.0	\$358.65	120.0
Charles City County	\$494.01	72.0	\$553.05	62.0	\$581.81	63.0	\$567.49	65.0	\$610.88	58.0	\$648.87	55.0	\$679.48	55.0	\$710.51	58.0
Charlotte County	\$375.00	98.0	\$396.70	95.0	\$379.50	106.0	\$365.84	107.0	\$385.12	106.0	\$365.61	113.0	\$394.08	110.0	\$392.84	114.0
Chesterfield County	\$816.81	16.0	\$822.47	22.0	\$804.16	26.0	\$816.14	25.0	\$815.48	30.0	\$837.07	27.0	\$877.36	27.0	\$920.29	29.0
Clarke County	\$753.63	27.0	\$761.55	32.0	\$798.62	29.0	\$803.23	26.0	\$809.32	31.0	\$774.32	36.0	\$779.70	38.0	\$796.62	43.0
Craig County	\$308.40	115.0	\$318.53	118.0	\$332.67	118.0	\$375.18	103.0	\$303.26	127.0	\$421.16	98.0	\$393.33	112.0	\$452.20	102.0
Culpeper County	\$562.09	57.0	\$571.23	57.0	\$604.15	57.0	\$581.94	59.0	\$624.92	56.0	\$644.96	57.0	\$679.13	56.0	\$779.49	47.0
Cumberland County	\$371.00	101.0	\$390.47	98.0	\$471.20	89.0	\$444.71	89.0	\$554.33	70.0	\$549.41	75.0	\$593.90	72.0	\$608.27	75.0
Dickenson County	\$334.94	109.0	\$326.50	115.0	\$340.57	114.0	\$383.30	101.0	\$402.30	101.0	\$426.94	96.0	\$420.55	105.0	\$427.43	106.0
Dinwiddie County	\$480.61	77.0	\$494.81	81.0	\$524.85	78.0	\$542.58	69.0	\$633.96	55.0	\$630.57	58.0	\$659.09	62.0	\$615.60	74.0
Essex County	\$505.29	66.0	\$553.18	61.0	\$571.37	65.0	\$710.00	42.0	\$584.23	65.0	\$566.28	67.0	\$612.34	66.0	\$670.40	63.0
Fairfax County	\$1,325.96	4.0	\$1,348.71	7.0	\$1,405.13	6.0	\$1,412.64	6.0	\$1,461.96	7.0	\$1,547.75	6.0	\$1,677.38	6.0	\$1,782.62	7.0
Fauquier County	\$1,002.87	9.0	\$1,382.41	4.0	\$1,102.08	10.0	\$1,065.36	11.0	\$1,080.76	11.0	\$1,112.15	11.0	\$1,179.91	11.0	\$1,220.24	11.0
Floyd County	\$376.75	97.0	\$382.87	102.0	\$389.67	101.0	\$374.75	104.0	\$374.00	110.0	\$388.48	109.0	\$419.33	106.0	\$424.89	110.0
Fluvanna County	\$503.38	69.0	\$511.38	73.0	\$528.69	74.0	\$497.06	80.0	\$504.78	83.0	\$469.41	88.0	\$495.23	87.0	\$513.36	88.0
Franklin County	\$380.00	96.0	\$386.21	101.0	\$399.11	97.0	\$391.82	99.0	\$432.32	92.0	\$432.76	94.0	\$469.25	92.0	\$485.33	94.0
Frederick County	\$658.19	42.0	\$649.55	47.0	\$669.34	48.0	\$660.74	49.0	\$671.87	51.0	\$654.46	54.0	\$716.52	51.0	\$777.89	48.0
Giles County	\$443.49	87.0	\$450.50	89.0	\$456.48	91.0	\$465.34	88.0	\$480.94	87.0	\$467.08	89.0	\$487.50	88.0	\$524.33	86.0
Gloucester County	\$533.62	61.0	\$561.71	60.0	\$592.70	60.0	\$578.54	62.0	\$637.00	54.0	\$625.61	59.0	\$662.67	60.0	\$700.93	59.0
Goochland County	\$693.00	38.0	\$806.58	25.0	\$1,032.11	12.0	\$1,014.31	12.0	\$1,039.02	12.0	\$1,016.10	14.0	\$1,061.57	14.0	\$1,101.18	15.0
Grayson County	\$240.77	132.0	\$263.00	131.0	\$270.41	133.0	\$263.21	133.0	\$295.96	129.0	\$313.87	124.0	\$309.17	126.0	\$336.37	126.0
Greene County	\$486.31	75.0	\$497.30	80.0	\$517.72	80.0	\$529.07	74.0	\$534.14	75.0	\$528.81	79.0	\$566.81	78.0	\$588.89	78.0

Table 1.2B: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Greenville County	\$355.49	105.0	\$382.30	103.0	\$397.09	99.0	\$351.42	113.0	\$360.20	114.0	\$351.81	117.0	\$358.39	118.0	\$351.86	121.0
Halifax County/2	\$280.86	123.0	\$300.18	122.0	\$314.63	121.0	\$300.27	124.0	\$328.57	120.0	\$332.29	120.0	\$380.85	114.0	\$404.52	111.0
Hanover County	\$738.33	30.0	\$750.73	35.0	\$783.51	32.0	\$795.15	31.0	\$843.57	27.0	\$830.18	28.0	\$868.05	29.0	\$938.61	27.0
Henrico County	\$745.82	28.0	\$786.11	30.0	\$825.13	24.0	\$816.63	24.0	\$827.85	29.0	\$846.14	25.0	\$889.38	24.0	\$962.19	25.0
Henry County	\$311.60	114.0	\$329.24	114.0	\$333.66	117.0	\$302.88	123.0	\$309.76	125.0	\$346.77	118.0	\$357.18	120.0	\$345.47	124.0
Highland County	\$569.50	54.0	\$593.32	53.0	\$620.22	54.0	\$610.01	55.0	\$666.39	52.0	\$666.63	52.0	\$729.11	46.0	\$866.17	35.0
Isle of Wight County	\$744.30	29.0	\$756.61	33.0	\$803.97	27.0	\$775.48	35.0	\$785.67	34.0	\$789.73	34.0	\$848.71	31.0	\$896.20	32.0
James City County	\$992.86	10.0	\$1,071.57	10.0	\$1,101.11	11.0	\$1,202.91	9.0	\$1,207.77	9.0	\$1,209.80	9.0	\$1,254.21	10.0	\$1,294.63	10.0
King and Queen County	\$507.22	65.0	\$528.86	67.0	\$594.69	58.0	\$597.41	57.0	\$586.90	64.0	\$557.83	69.0	\$586.54	75.0	\$564.12	80.0
King George County	\$559.14	58.0	\$566.77	59.0	\$594.61	59.0	\$587.81	58.0	\$575.82	67.0	\$562.59	68.0	\$661.68	61.0	\$681.34	62.0
King William County	\$564.91	55.0	\$536.32	66.0	\$556.30	68.0	\$540.33	71.0	\$588.67	62.0	\$611.18	61.0	\$641.06	64.0	\$668.85	64.0
Lancaster County	\$626.99	45.0	\$646.37	48.0	\$655.59	50.0	\$628.91	52.0	\$674.55	50.0	\$737.31	41.0	\$773.92	39.0	\$799.11	40.0
Lee County	\$228.85	134.0	\$238.73	134.0	\$239.46	134.0	\$233.02	135.0	\$252.46	135.0	\$241.91	134.0	\$240.55	134.0	\$241.66	134.0
Loudoun County	\$1,193.53	8.0	\$1,359.66	5.0	\$1,319.76	7.0	\$1,349.56	7.0	\$1,539.02	4.0	\$1,664.06	4.0	\$1,766.65	5.0	\$1,932.03	4.0
Louisa County	\$971.99	11.0	\$1,004.74	11.0	\$981.80	14.0	\$989.05	14.0	\$952.77	18.0	\$979.00	17.0	\$975.81	17.0	\$1,071.89	18.0
Lunenburg County	\$296.03	120.0	\$300.93	121.0	\$308.13	125.0	\$290.41	129.0	\$290.68	131.0	\$269.94	132.0	\$277.23	132.0	\$287.62	131.0
Madison County	\$443.68	86.0	\$468.55	86.0	\$473.69	88.0	\$471.49	87.0	\$514.11	81.0	\$554.09	72.0	\$583.36	76.0	\$630.12	70.0
Mathews County	\$626.09	46.0	\$655.48	45.0	\$677.26	44.0	\$737.70	40.0	\$737.62	39.0	\$703.59	47.0	\$792.17	37.0	\$799.07	41.0
Mecklenburg County	\$262.50	129.0	\$270.59	129.0	\$291.12	130.0	\$323.50	118.0	\$383.53	107.0	\$486.57	86.0	\$478.94	90.0	\$398.54	113.0
Middlesex County	\$622.74	47.0	\$653.70	46.0	\$676.79	45.0	\$673.38	47.0	\$705.49	46.0	\$740.94	38.0	\$799.12	36.0	\$808.53	39.0
Montgomery County	\$329.07	110.0	\$347.65	110.0	\$369.88	108.0	\$363.58	109.0	\$388.72	105.0	\$411.52	104.0	\$454.71	95.0	\$468.88	97.0
Nelson County	\$633.94	44.0	\$684.90	42.0	\$692.17	42.0	\$926.12	18.0	\$715.15	42.0	\$703.84	46.0	\$762.17	41.0	\$862.64	36.0
New Kent County	\$667.43	39.0	\$692.65	41.0	\$712.76	40.0	\$686.28	45.0	\$708.66	44.0	\$717.79	44.0	\$724.92	48.0	\$791.26	44.0
Northampton County	\$493.26	74.0	\$489.74	82.0	\$515.32	82.0	\$496.89	81.0	\$506.46	82.0	\$523.50	81.0	\$607.53	68.0	\$646.96	68.0
Northumberland County	\$634.97	43.0	\$661.25	44.0	\$672.20	47.0	\$659.19	50.0	\$708.62	45.0	\$740.28	39.0	\$758.11	43.0	\$780.93	46.0
Nottoway County	\$297.83	118.0	\$298.55	125.0	\$311.99	122.0	\$294.52	127.0	\$291.26	130.0	\$282.43	129.0	\$288.24	131.0	\$283.48	132.0
Orange County	\$564.90	56.0	\$580.43	55.0	\$618.83	55.0	\$613.13	54.0	\$616.89	57.0	\$666.83	51.0	\$684.13	54.0	\$743.13	53.0
Page County	\$291.10	122.0	\$401.54	93.0	\$337.22	116.0	\$357.47	112.0	\$447.35	90.0	\$435.92	93.0	\$466.76	93.0	\$486.64	93.0
Patrick County	\$258.98	130.0	\$258.69	132.0	\$288.41	132.0	\$286.61	131.0	\$311.88	124.0	\$311.96	125.0	\$315.81	125.0	\$349.41	123.0
Pittsylvania County	\$278.56	124.0	\$284.30	126.0	\$296.53	128.0	\$290.21	130.0	\$318.31	122.0	\$322.15	122.0	\$344.06	123.0	\$363.14	118.0
Powhatan County	\$496.57	70.0	\$515.00	72.0	\$586.92	61.0	\$570.38	64.0	\$830.18	28.0	\$648.67	56.0	\$726.37	47.0	\$743.62	52.0
Prince Edward County	\$274.74	125.0	\$299.51	123.0	\$324.68	119.0	\$315.38	120.0	\$315.71	123.0	\$303.97	126.0	\$299.71	128.0	\$318.12	128.0
Prince George County	\$406.53	90.0	\$441.04	90.0	\$466.95	90.0	\$485.26	84.0	\$428.02	93.0	\$495.91	85.0	\$484.98	89.0	\$494.84	91.0
Prince William County	\$952.95	12.0	\$977.53	12.0	\$984.59	13.0	\$983.33	15.0	\$1,005.44	13.0	\$1,016.90	13.0	\$1,113.19	13.0	\$1,194.02	12.0
Pulaski County	\$343.99	108.0	\$369.52	105.0	\$389.09	103.0	\$379.98	102.0	\$407.37	100.0	\$420.76	100.0	\$442.81	99.0	\$497.63	90.0
Rappahannock County	\$810.35	18.0	\$905.91	15.0	\$912.96	17.0	\$849.09	23.0	\$881.07	21.0	\$883.03	21.0	\$938.53	21.0	\$1,023.84	20.0
Richmond County	\$383.76	95.0	\$395.81	96.0	\$405.80	96.0	\$395.40	98.0	\$367.63	112.0	\$373.15	112.0	\$373.07	115.0	\$425.49	108.0
Roanoke County	\$768.59	24.0	\$807.16	24.0	\$787.58	31.0	\$787.41	32.0	\$768.88	37.0	\$795.15	33.0	\$848.52	32.0	\$879.36	34.0
Rockbridge County	\$433.73	89.0	\$452.18	88.0	\$495.56	85.0	\$473.53	86.0	\$520.86	77.0	\$528.60	80.0	\$587.26	74.0	\$638.32	69.0

Table 1.2B: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Rockingham County	\$479.19	78.0	\$505.13	75.0	\$544.27	70.0	\$550.42	66.0	\$543.50	72.0	\$547.73	76.0	\$597.78	70.0	\$624.81	72.0
Russell County	\$262.92	128.0	\$277.97	127.0	\$291.83	129.0	\$296.55	125.0	\$286.95	132.0	\$281.83	131.0	\$298.22	129.0	\$300.90	130.0
Scott County	\$213.34	135.0	\$213.17	135.0	\$223.10	135.0	\$238.10	134.0	\$263.59	134.0	\$259.48	133.0	\$266.87	133.0	\$270.86	133.0
Shenandoah County	\$507.71	64.0	\$538.56	65.0	\$757.93	35.0	\$514.46	77.0	\$517.79	78.0	\$538.75	77.0	\$589.43	73.0	\$607.85	76.0
Smyth County	\$266.93	127.0	\$331.58	113.0	\$364.99	110.0	\$350.88	114.5	\$336.86	118.0	\$321.41	123.0	\$322.60	124.0	\$328.82	127.0
Southampton County	\$464.35	84.0	\$482.69	84.0	\$509.84	83.0	\$476.34	85.0	\$514.70	80.0	\$473.25	87.0	\$500.22	86.0	\$530.10	85.0
Spotsylvania County	\$707.09	36.0	\$701.33	39.0	\$759.38	34.0	\$778.45	34.0	\$807.37	32.0	\$809.63	30.0	\$813.68	35.0	\$827.80	37.0
Stafford County	\$728.06	32.0	\$765.80	31.0	\$773.13	33.0	\$799.00	28.0	\$847.82	25.0	\$849.09	23.0	\$878.54	26.0	\$928.00	28.0
Surry County	\$1,826.10	1.0	\$1,891.67	2.0	\$1,874.89	1.0	\$1,993.59	1.0	\$2,032.58	2.0	\$2,207.44	1.0	\$2,068.69	1.0	\$2,183.01	2.0
Sussex County	\$474.00	81.0	\$521.04	70.0	\$550.00	69.0	\$426.98	92.0	\$443.35	91.0	\$440.71	92.0	\$469.37	91.0	\$483.89	95.0
Tazewell County	\$292.94	121.0	\$301.53	120.0	\$308.46	124.0	\$315.35	121.0	\$336.51	119.0	\$352.94	116.0	\$344.36	122.0	\$351.05	122.0
Warren County	\$504.01	68.0	\$524.60	69.0	\$541.24	71.0	\$544.40	68.0	\$593.27	61.0	\$590.92	64.0	\$604.76	69.0	\$658.27	66.0
Washington County	\$314.47	112.0	\$357.02	109.0	\$364.75	111.0	\$363.94	108.0	\$365.31	113.0	\$400.37	107.0	\$410.10	108.0	\$425.27	109.0
Westmoreland County	\$483.48	76.0	\$503.92	77.0	\$506.32	84.0	\$488.68	82.0	\$456.52	89.0	\$456.37	90.0	\$504.02	85.0	\$521.80	87.0
Wise County	\$268.42	126.0	\$266.88	130.0	\$288.93	131.0	\$271.27	132.0	\$281.93	133.0	\$282.41	130.0	\$307.29	127.0	\$339.28	125.0
Wythe County	\$300.45	117.0	\$338.16	112.0	\$366.58	109.0	\$358.82	111.0	\$415.41	98.0	\$407.17	105.0	\$426.93	102.0	\$428.34	105.0
York County	\$734.84	31.0	\$874.97	17.0	\$799.08	28.0	\$799.81	27.0	\$803.19	33.0	\$807.04	31.0	\$835.79	34.0	\$886.71	33.0
Alexandria City	\$1,292.28	6.0	\$1,331.28	8.0	\$1,410.29	5.0	\$1,451.28	4.0	\$1,479.35	6.0	\$1,544.79	7.0	\$1,630.74	7.0	\$1,830.80	6.0
Bedford City	\$447.77	85.0	\$484.92	83.0	\$528.06	75.0	\$527.29	75.0	\$490.12	85.0	\$551.91	73.0	\$549.99	81.0	\$559.08	82.0
Bristol City	\$476.26	80.0	\$510.39	74.0	\$525.42	77.0	\$538.99	73.0	\$537.82	73.0	\$550.77	74.0	\$543.68	84.0	\$583.11	79.0
Buena Vista City	\$464.71	83.0	\$543.41	63.0	\$527.98	76.0	\$508.54	79.0	\$501.01	84.0	\$514.46	83.0	\$544.43	83.0	\$559.72	81.0
Charlottesville City	\$693.35	37.0	\$707.63	38.0	\$736.71	39.0	\$760.36	38.0	\$775.61	35.0	\$838.06	26.0	\$896.70	23.0	\$1,009.80	21.0
Chesapeake City	\$813.29	17.0	\$833.94	20.0	\$844.05	22.0	\$852.24	22.0	\$851.01	24.0	\$872.70	22.0	\$935.97	22.0	\$1,003.32	22.0
Clifton Forge City/2	\$369.27	102.0	\$388.58	99.0	\$412.15	94.0	\$407.64	94.0	\$414.86	99.0	-----	----	-----	----	-----	----
Colonial Heights City	\$775.87	22.0	\$793.07	29.0	\$793.28	30.0	\$786.24	33.0	\$856.01	23.0	\$896.90	20.0	\$884.26	25.0	\$911.40	30.0
Covington City	\$760.27	26.0	\$820.97	23.0	\$887.19	18.0	\$1,006.81	13.0	\$993.38	15.0	\$1,004.93	15.0	\$1,031.65	16.0	\$1,087.88	16.0
Danville City	\$350.73	106.0	\$377.23	104.0	\$397.87	98.0	\$406.63	95.0	\$401.83	102.0	\$406.43	106.0	\$445.94	97.0	\$426.54	107.0
Emporia City	\$540.86	60.0	\$588.17	54.0	\$585.35	62.0	\$579.12	61.0	\$569.61	68.0	\$567.65	66.0	\$578.91	77.0	\$664.84	65.0
Fairfax City	\$1,225.29	7.0	\$1,234.96	9.0	\$1,259.39	8.0	\$1,301.57	8.0	\$1,367.24	8.0	\$1,432.67	8.0	\$1,537.54	8.0	\$1,651.97	8.0
Falls Church City	\$1,639.94	3.0	\$1,636.16	3.0	\$1,694.95	2.0	\$1,712.80	3.0	\$1,724.43	3.0	\$1,975.27	3.0	\$2,045.69	2.0	\$2,271.38	1.0
Franklin City	\$531.42	62.0	\$543.38	64.0	\$573.14	64.0	\$540.75	70.0	\$537.76	74.0	\$520.81	82.0	\$557.36	80.0	\$553.17	83.0
Fredericksburg City	\$794.97	20.0	\$855.51	18.0	\$948.30	15.0	\$963.49	17.0	\$972.26	16.0	\$953.00	18.0	\$970.92	18.0	\$1,078.75	17.0
Galax City	\$464.73	82.0	\$469.09	85.0	\$477.56	86.0	\$487.76	83.0	\$457.79	88.0	\$510.17	84.0	\$546.64	82.0	\$536.25	84.0
Hampton City	\$593.40	51.0	\$602.51	52.0	\$604.59	56.0	\$613.56	53.0	\$605.88	59.0	\$601.33	62.0	\$670.10	57.0	\$714.02	57.0
Harrisonburg City	\$395.73	91.0	\$407.74	91.0	\$413.73	93.0	\$430.67	90.0	\$421.37	96.0	\$423.40	97.0	\$420.57	104.0	\$431.33	104.0
Hopewell City	\$801.31	19.0	\$831.14	21.0	\$837.59	23.0	\$795.42	30.0	\$847.31	26.0	\$774.66	35.0	\$837.09	33.0	\$905.08	31.0
Lexington City	\$387.40	93.0	\$392.11	97.0	\$381.19	105.0	\$404.68	96.0	\$377.04	109.0	\$427.38	95.0	\$416.97	107.0	\$459.13	100.0
Lynchburg City	\$583.58	52.0	\$624.77	50.0	\$643.80	51.0	\$675.08	46.0	\$686.16	48.0	\$696.17	48.0	\$669.84	58.0	\$732.27	54.0
Manassas City	\$926.30	13.0	\$937.36	13.0	\$1,118.85	9.0	\$1,089.00	10.0	\$1,135.12	10.0	\$1,190.61	10.0	\$1,275.60	9.0	\$1,294.92	9.0

Table 1.2B: Per Capita Amount of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Manassas Park City	\$772.08	23.0	\$802.00	26.0	\$861.27	21.0	\$866.87	21.0	\$959.27	17.0	\$999.15	16.0	\$1,045.78	15.0	\$1,191.96	13.0
Martinsville City	\$441.02	88.0	\$462.70	87.0	\$474.47	87.0	\$427.58	91.0	\$481.05	86.0	\$419.42	102.0	\$444.24	98.0	\$488.74	92.0
Newport News City	\$658.98	41.0	\$699.49	40.0	\$691.93	43.0	\$716.60	41.0	\$699.31	47.0	\$721.45	43.0	\$762.77	40.0	\$790.57	45.0
Norfolk City	\$610.09	49.0	\$631.26	49.0	\$638.88	52.0	\$657.41	51.0	\$663.26	53.0	\$690.69	49.0	\$733.68	44.0	\$775.07	49.0
Norton City	\$373.09	100.0	\$368.76	106.0	\$389.32	102.0	\$369.51	106.0	\$372.28	111.0	\$383.09	110.0	\$384.70	113.0	\$375.31	117.0
Petersburg City	\$576.00	53.0	\$578.30	56.0	\$559.10	67.0	\$581.41	60.0	\$550.90	71.0	\$661.35	53.0	\$667.07	59.0	\$717.53	55.0
Poquoson City	\$778.35	21.0	\$798.17	28.0	\$823.17	25.0	\$798.70	29.0	\$859.37	22.0	\$846.25	24.0	\$945.55	20.0	\$978.76	23.0
Portsmouth City	\$554.61	59.0	\$568.08	58.0	\$569.01	66.0	\$572.49	63.0	\$578.99	66.0	\$600.92	63.0	\$658.76	63.0	\$685.13	61.0
Radford City	\$304.78	116.0	\$309.79	119.0	\$321.19	120.0	\$303.13	122.0	\$319.68	121.0	\$322.46	121.0	\$358.77	117.0	\$402.46	112.0
Richmond City	\$911.21	14.0	\$929.40	14.0	\$943.10	16.0	\$976.61	16.0	\$998.23	14.0	\$1,061.38	12.0	\$1,118.42	12.0	\$1,163.09	14.0
Roanoke City	\$662.16	40.0	\$680.47	43.0	\$699.36	41.0	\$706.61	43.0	\$715.61	41.0	\$737.32	40.0	\$761.17	42.0	\$811.38	38.0
Salem City	\$851.22	15.0	\$891.97	16.0	\$862.13	20.0	\$919.84	19.0	\$908.25	19.0	\$932.08	19.0	\$955.87	19.0	\$1,026.78	19.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$493.91	73.0	\$504.89	76.0	\$518.02	79.0	\$515.49	76.0	\$527.99	76.0	\$529.99	78.0	\$562.16	79.0	\$595.90	77.0
Suffolk City	\$612.96	48.0	\$835.50	19.0	\$660.66	49.0	\$661.86	48.0	\$681.92	49.0	\$689.69	50.0	\$720.96	49.0	\$797.40	42.0
Virginia Beach City	\$715.68	35.0	\$751.30	34.0	\$747.74	37.0	\$769.45	36.0	\$749.87	38.0	\$795.97	32.0	\$860.74	30.0	\$951.29	26.0
Waynesboro City	\$718.84	34.0	\$720.83	37.0	\$743.03	38.0	\$741.39	39.0	\$733.50	40.0	\$761.43	37.0	\$719.73	50.0	\$764.80	50.0
Williamsburg City	\$515.13	63.0	\$518.45	71.0	\$529.79	73.0	\$540.09	72.0	\$557.71	69.0	\$556.07	70.0	\$596.06	71.0	\$616.03	73.0
Winchester City	\$597.50	50.0	\$615.97	51.0	\$672.43	46.0	\$695.27	44.0	\$710.34	43.0	\$703.85	45.0	\$698.16	52.0	\$716.20	56.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY1997-2004 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2004 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

The rank score of a given locality may vary from 1 (highest per capita amount) to 135 (lowest per capita amount).

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 1.3A
Mean Annual Percentage Change
in
Per Capita Local-Source Revenue
from
Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	10.10%	7.49%	2.31%	5.82%	6.66%	6.73%	5.78%	6.43%	5.35%	4.47%	-.46%	4.30%	1.42%	5.28%	4.79%
Cities	7.45%	6.18%	3.93%	2.72%	3.30%	4.79%	4.50%	5.88%	4.54%	2.44%	.98%	1.09%	3.15%	4.38%	6.24%
All Jurisdictions	9.33%	7.11%	2.78%	4.92%	5.68%	6.17%	5.41%	6.27%	5.12%	3.88%	-.04%	3.36%	1.92%	5.02%	5.21%

Table 1.3B
Median Annual Percentage Change
in
Per Capita Local-Source Revenue
from
Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	8.93%	5.50%	2.02%	4.13%	5.49%	5.33%	5.08%	5.81%	4.14%	4.21%	-1.70%	3.26%	.28%	5.15%	4.26%
Cities	7.98%	5.54%	2.30%	2.93%	2.55%	4.19%	3.93%	5.47%	2.77%	2.54%	1.48%	.89%	2.69%	5.56%	6.55%
All Jurisdictions	8.80%	5.52%	2.07%	3.78%	4.09%	5.17%	4.80%	5.72%	3.72%	3.36%	-.47%	2.09%	1.14%	5.26%	4.88%

1. As gauged by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. With regard to each measurement interval extending from FY89-FY90 through FY03-FY04, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 1.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Accomack County	4.30%	109.0	15.48%	14.0	1.16%	83.5	0.33%	108.0	3.61%	73.5	-1.70%	130.0	6.67%	39.5
Albemarle County	8.80%	68.5	23.30%	8.0	-1.61%	121.0	4.13%	62.0	5.97%	50.0	4.22%	80.0	40.43%	1.0
Alleghany County	2.41%	121.0	3.53%	94.0	7.81%	20.0	7.37%	35.0	7.30%	44.0	33.65%	1.0	7.09%	36.0
Amelia County	4.78%	104.0	1.04%	120.5	3.35%	48.0	-5.97%	134.0	-2.55%	129.0	15.52%	9.0	4.72%	72.0
Amherst County	17.01%	14.0	8.07%	46.0	1.02%	86.0	2.48%	85.0	4.01%	68.0	10.21%	30.0	8.38%	23.0
Appomattox County	5.22%	103.0	18.32%	11.0	0.64%	94.0	7.40%	34.0	34.25%	1.0	-19.12%	136.0	5.48%	57.5
Arlington County	8.06%	76.0	11.54%	25.0	-0.10%	106.0	2.67%	80.0	2.36%	91.5	3.47%	92.0	1.85%	114.0
Augusta County	13.05%	33.0	4.44%	81.0	2.02%	70.0	9.15%	26.0	10.13%	24.0	3.39%	93.0	3.93%	83.5
Bath County	16.74%	15.0	-10.77%	136.0	17.34%	3.0	15.56%	10.0	7.00%	45.0	-7.26%	135.0	-4.00%	134.0
Bedford County	10.50%	48.0	8.55%	41.0	1.50%	77.0	4.48%	57.0	5.55%	56.0	0.26%	121.5	4.92%	64.0
Bland County	1.82%	125.0	23.51%	7.0	0.37%	98.0	1.75%	95.0	12.95%	20.0	5.53%	64.0	8.00%	27.0
Botetourt County	5.34%	101.0	2.80%	103.0	1.19%	82.0	3.77%	69.0	16.32%	13.0	4.38%	77.0	4.86%	66.0
Brunswick County	4.09%	111.0	5.62%	66.0	0.88%	87.0	0.94%	102.0	27.47%	2.0	7.79%	42.5	7.70%	28.0
Buchanan County	-4.06%	134.0	4.16%	83.5	4.12%	39.0	6.81%	39.0	8.27%	37.0	4.58%	76.0	0.18%	125.0
Buckingham County	8.44%	71.0	12.43%	22.0	-0.81%	118.0	3.33%	75.5	9.96%	25.0	1.36%	115.0	0.05%	126.0
Campbell County	4.53%	108.0	3.09%	99.0	6.06%	30.0	2.37%	87.0	14.19%	19.0	12.03%	21.0	5.08%	63.0
Caroline County	-8.79%	136.0	3.38%	97.0	11.80%	9.0	20.85%	4.0	-7.74%	135.0	8.31%	37.0	2.57%	103.0
Carroll County	1.53%	126.0	4.06%	87.0	2.75%	59.0	11.79%	17.0	3.29%	79.0	1.19%	116.0	6.17%	45.0
Charles City County	4.68%	106.0	-2.36%	133.0	-7.54%	133.0	0.32%	109.0	-4.46%	132.0	0.07%	124.0	1.36%	119.0
Charlotte County	21.78%	6.0	5.50%	68.5	9.06%	15.0	3.33%	75.5	2.24%	93.0	18.93%	6.5	4.64%	75.0
Chesterfield County	7.02%	88.0	5.50%	68.5	1.97%	73.0	2.69%	79.0	2.89%	84.0	3.76%	88.0	3.58%	90.0
Clarke County	15.50%	23.0	25.12%	3.0	3.88%	43.0	3.87%	66.0	24.37%	3.0	2.21%	106.0	4.69%	73.5
Craig County	10.82%	47.0	13.66%	19.0	-3.42%	129.0	2.04%	91.0	0.19%	121.0	12.11%	20.0	4.78%	69.0
Culpeper County	16.24%	16.0	11.06%	28.0	-0.67%	117.0	0.73%	104.0	1.26%	109.0	5.05%	71.0	-0.35%	130.0
Cumberland County	1.98%	124.0	8.43%	44.0	-13.36%	134.0	31.78%	2.0	8.97%	28.0	14.11%	11.0	10.17%	14.0
Dickenson County	10.44%	49.0	-0.29%	127.0	2.99%	55.0	39.70%	1.0	-19.79%	136.0	-4.62%	133.0	-7.15%	135.0
Dinwiddie County	9.52%	52.0	-5.68%	135.0	8.73%	16.0	18.37%	5.0	-0.18%	123.0	5.24%	67.0	12.62%	8.0
Essex County	26.49%	3.0	3.05%	100.0	4.31%	38.0	1.29%	99.0	-2.10%	127.0	17.09%	8.0	5.19%	61.0
Fairfax County	12.22%	39.0	7.02%	57.0	-3.05%	128.0	-2.43%	125.0	-0.69%	124.0	1.14%	117.0	2.45%	105.0
Fauquier County	19.26%	9.0	24.34%	5.0	5.51%	31.0	4.56%	55.0	8.69%	32.0	10.79%	27.0	3.42%	92.0
Floyd County	15.45%	24.0	2.03%	112.0	8.04%	19.0	10.95%	22.0	2.62%	85.5	2.92%	98.0	4.81%	68.0
Fluvanna County	2.94%	117.0	2.73%	105.0	-0.56%	113.0	-1.90%	123.0	4.78%	62.0	18.93%	6.5	0.86%	122.0
Franklin County	15.13%	25.0	5.35%	72.0	1.82%	75.0	2.15%	89.0	17.04%	11.0	2.42%	104.0	10.41%	11.0
Frederick County	16.00%	19.0	2.76%	104.0	-3.87%	130.0	13.98%	12.0	18.72%	7.5	6.23%	54.0	7.12%	35.0
Giles County	14.07%	30.0	-3.86%	134.0	7.60%	21.0	0.87%	103.0	6.84%	46.0	10.02%	32.0	9.83%	17.0
Gloucester County	15.93%	20.0	7.61%	50.0	-0.44%	110.0	5.57%	49.0	7.53%	43.0	1.13%	118.0	3.28%	94.0
Goochland County	11.92%	41.0	0.78%	123.0	-2.94%	127.0	4.03%	63.0	20.00%	5.0	11.48%	25.0	3.59%	89.0
Grayson County	2.84%	119.0	14.93%	15.0	3.71%	45.0	14.33%	11.0	1.38%	107.0	4.69%	74.0	5.66%	52.0
Greene County	0.37%	128.0	6.66%	59.0	3.62%	46.0	3.84%	67.0	2.09%	96.0	7.67%	44.0	8.07%	26.0

Table 1.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Greenville County	6.51%	94.0	11.53%	26.0	-13.53%	135.0	-0.99%	119.0	3.16%	81.0	6.06%	57.0	13.08%	7.0
Halifax County/2	5.72%	97.0	4.90%	73.0	1.36%	78.0	11.29%	20.0	18.72%	7.5	7.54%	45.0	2.77%	101.0
Hanover County	7.29%	86.0	3.43%	96.0	4.97%	34.0	7.47%	30.0	3.17%	80.0	5.12%	70.0	10.21%	13.0
Henrico County	8.08%	75.0	9.08%	36.0	2.83%	58.0	2.29%	88.0	3.99%	69.0	3.66%	89.0	2.61%	102.0
Henry County	14.10%	29.0	17.34%	12.0	6.07%	29.0	4.27%	60.0	8.82%	30.0	1.74%	112.0	8.50%	21.0
Highland County	11.15%	43.0	-0.74%	131.0	0.84%	88.0	9.85%	24.0	0.83%	117.0	10.47%	29.0	7.48%	32.0
Isle of Wight County	7.91%	80.0	14.72%	17.0	0.77%	91.0	2.51%	84.0	9.22%	27.0	6.53%	49.0	5.50%	55.0
James City County	5.45%	99.0	7.73%	49.0	2.34%	63.5	7.46%	31.0	1.43%	105.0	13.50%	15.0	4.07%	80.0
King and Queen County	9.17%	58.0	12.24%	23.0	-1.26%	120.0	-0.09%	113.0	5.71%	53.0	2.12%	107.0	0.87%	120.5
King George County	12.40%	38.0	1.27%	119.0	9.32%	13.0	-4.51%	131.0	3.72%	71.0	5.13%	69.0	6.53%	42.0
King William County	15.65%	21.0	-0.57%	130.0	0.06%	104.0	7.23%	36.0	8.47%	35.0	5.33%	66.0	9.92%	16.0
Lancaster County	36.77%	1.0	3.59%	93.0	2.46%	61.0	-0.40%	115.0	2.36%	91.5	14.96%	10.0	8.53%	20.0
Lee County	-0.98%	130.5	7.29%	54.0	9.30%	14.0	6.16%	45.0	0.80%	118.0	5.62%	61.5	3.41%	93.0
Loudoun County	18.45%	11.0	4.62%	76.0	0.12%	102.0	-8.74%	135.0	-0.97%	125.0	0.69%	120.0	-0.23%	129.0
Louisa County	10.97%	45.0	-2.31%	132.0	-0.51%	112.0	17.14%	7.0	4.96%	60.0	5.04%	72.0	9.56%	18.0
Lunenburg County	6.52%	93.0	23.61%	6.0	-0.66%	116.0	-3.47%	128.0	2.51%	88.0	3.59%	91.0	7.57%	30.0
Madison County	8.42%	72.0	0.73%	124.0	3.40%	47.0	8.64%	27.0	5.49%	57.0	1.60%	113.0	10.43%	10.0
Mathews County	23.41%	4.0	4.15%	85.0	-0.21%	109.0	2.00%	92.0	15.42%	14.0	4.34%	78.5	22.08%	2.0
Mecklenburg County	5.49%	98.0	2.97%	101.0	2.02%	70.0	11.07%	21.0	8.74%	31.0	13.08%	16.0	5.55%	53.0
Middlesex County	16.10%	17.0	6.77%	58.0	3.21%	51.0	13.54%	13.0	1.75%	101.0	5.20%	68.0	10.27%	12.0
Montgomery County	7.00%	89.0	6.04%	63.0	4.86%	35.5	3.97%	65.0	2.91%	83.0	3.83%	86.5	6.69%	38.0
Nelson County	3.27%	115.0	9.77%	31.0	24.94%	1.0	0.58%	105.0	4.57%	64.0	7.20%	46.0	1.82%	115.0
New Kent County	21.36%	7.0	1.95%	115.0	0.67%	92.5	7.64%	29.0	0.98%	115.0	-0.004%	125.0	2.11%	110.0
Northampton County	7.89%	81.0	18.37%	10.0	-1.81%	123.0	26.14%	3.0	4.23%	66.0	0.26%	121.5	3.84%	85.0
Northumberland County	7.95%	78.0	6.53%	60.0	2.34%	63.5	-0.68%	116.5	16.85%	12.0	13.04%	17.0	2.06%	111.0
Nottoway County	22.37%	5.0	5.37%	71.0	-1.72%	122.0	-9.51%	136.0	7.84%	41.0	24.59%	2.0	2.49%	104.0
Orange County	9.48%	53.0	6.24%	62.0	3.25%	49.5	6.83%	38.0	1.19%	111.0	21.40%	4.0	-0.002%	128.0
Page County	9.16%	59.5	2.54%	108.0	1.32%	79.5	17.32%	6.0	14.24%	18.0	5.93%	59.0	5.97%	48.0
Patrick County	1.20%	127.0	11.63%	24.0	2.02%	70.0	0.18%	111.0	10.44%	22.0	3.35%	94.0	1.42%	118.0
Pittsylvania County	9.43%	55.0	14.76%	16.0	3.86%	44.0	9.87%	23.0	15.41%	15.0	12.78%	19.0	8.42%	22.0
Powhatan County	11.57%	42.0	24.55%	4.0	0.67%	92.5	-0.80%	118.0	17.07%	10.0	7.79%	42.5	6.72%	37.0
Prince Edward County	8.90%	65.0	4.60%	77.5	6.15%	26.0	7.01%	37.0	2.62%	85.5	21.57%	3.0	6.14%	46.0
Prince George County	7.83%	82.0	9.36%	34.0	11.72%	10.0	-5.72%	133.0	7.66%	42.0	4.77%	73.0	21.25%	3.0
Prince William County	17.61%	12.0	10.02%	30.0	-2.49%	125.0	-1.05%	120.0	-3.09%	131.0	0.91%	119.0	1.73%	116.5
Pulaski County	8.93%	64.0	2.71%	106.0	3.19%	52.5	4.15%	61.0	3.07%	82.0	7.89%	41.0	7.56%	31.0
Rappahannock County	36.75%	2.0	2.24%	111.0	2.11%	68.0	0.43%	107.0	18.22%	9.0	13.89%	14.0	13.28%	6.0
Richmond County	9.11%	62.0	0.37%	126.0	0.79%	90.0	-2.79%	126.0	10.15%	23.0	-5.43%	134.0	6.67%	39.5
Roanoke County	7.56%	85.0	3.84%	88.0	2.46%	61.0	2.83%	78.0	6.08%	49.0	5.90%	60.0	8.12%	25.0
Rockbridge County	13.86%	32.0	32.08%	1.0	-19.16%	136.0	11.66%	18.0	14.31%	17.0	3.93%	84.0	-1.41%	131.0

Table 1.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Rockingham County	8.50%	70.0	27.89%	2.0	-0.46%	111.0	5.47%	51.0	0.67%	119.0	6.08%	56.0	4.69%	73.5
Russell County	12.91%	34.0	2.02%	113.0	6.08%	28.0	13.36%	14.0	-2.90%	130.0	3.08%	96.0	0.02%	127.0
Scott County	5.41%	100.0	3.60%	92.0	4.04%	42.0	16.07%	8.0	-6.77%	133.0	1.42%	114.0	4.42%	76.0
Shenandoah County	14.60%	27.0	11.22%	27.0	6.45%	24.0	1.21%	101.0	15.33%	16.0	13.96%	12.5	4.86%	66.0
Smyth County	4.62%	107.0	1.32%	118.0	1.93%	74.0	13.01%	15.0	19.63%	6.0	-0.81%	128.0	6.44%	43.0
Southampton County	16.08%	18.0	2.86%	102.0	9.81%	12.0	6.74%	40.0	2.13%	95.0	8.20%	38.0	6.13%	47.0
Spotsylvania County	9.33%	57.0	7.45%	53.0	12.73%	8.0	16.04%	9.0	5.71%	53.0	2.80%	101.0	4.33%	78.0
Stafford County	9.04%	63.0	5.76%	65.0	0.55%	96.0	1.36%	98.0	6.62%	48.0	10.53%	28.0	3.01%	99.0
Surry County	8.80%	68.5	9.46%	32.0	-1.92%	124.0	11.96%	16.0	-2.34%	128.0	12.83%	18.0	3.18%	96.0
Sussex County	7.79%	83.0	7.24%	55.0	1.53%	76.0	0.08%	112.0	1.65%	102.0	20.77%	5.0	4.02%	81.0
Tazewell County	-1.96%	132.0	2.00%	114.0	6.63%	23.0	4.34%	59.0	4.73%	63.0	6.38%	51.0	7.46%	34.0
Warren County	-2.92%	133.0	3.64%	90.0	5.31%	33.0	7.44%	32.5	24.36%	4.0	11.18%	26.0	11.64%	9.0
Washington County	18.46%	10.0	1.89%	116.0	5.46%	32.0	3.72%	70.0	7.88%	40.0	2.31%	105.0	4.86%	66.0
Westmoreland County	19.75%	8.0	13.45%	20.0	3.25%	49.5	2.61%	82.0	6.74%	47.0	6.57%	47.5	5.83%	49.0
Wise County	7.25%	87.0	1.04%	120.5	-2.71%	126.0	6.58%	42.0	8.04%	39.0	1.93%	109.0	5.48%	57.5
Wythe County	4.00%	112.0	19.85%	9.0	-1.24%	119.0	7.44%	32.5	4.17%	67.0	6.39%	50.0	-2.40%	133.0
York County	13.88%	31.0	8.68%	39.0	-0.64%	115.0	5.48%	50.0	9.25%	26.0	11.71%	23.5	8.18%	24.0
Alexandria City	6.95%	90.0	8.90%	38.0	0.62%	95.0	-5.39%	132.0	1.51%	104.0	-2.36%	131.0	2.03%	112.0
Bedford City	4.24%	110.0	12.77%	21.0	0.81%	89.0	3.44%	73.0	1.79%	100.0	11.96%	22.0	5.23%	60.0
Bristol City	12.82%	35.0	2.32%	109.5	13.73%	6.0	-1.23%	122.0	2.55%	87.0	5.59%	63.0	5.49%	56.0
Buena Vista City	14.33%	28.0	0.51%	125.0	4.11%	40.0	-2.06%	124.0	8.85%	29.0	9.99%	33.0	4.28%	79.0
Charlottesville City	9.38%	56.0	5.54%	67.0	4.05%	41.0	3.70%	71.5	2.02%	97.5	6.57%	47.5	3.82%	87.0
Chesapeake City	15.61%	22.0	8.50%	43.0	1.16%	83.5	3.79%	68.0	1.30%	108.0	2.81%	100.0	2.85%	100.0
Clifton Forge City	17.51%	13.0	0.86%	122.0	4.81%	37.0	2.12%	90.0	2.43%	90.0	5.98%	58.0	5.68%	51.0
Colonial Heights City	3.18%	116.0	9.33%	35.0	2.30%	66.0	0.22%	110.0	4.26%	65.0	6.30%	53.0	5.74%	50.0
Covington City	5.84%	96.0	8.91%	37.0	18.36%	2.0	6.26%	44.0	8.09%	38.0	3.62%	90.0	6.63%	41.0
Danville City	2.36%	122.0	4.24%	82.0	2.98%	56.0	2.41%	86.0	0.93%	116.0	3.96%	83.0	6.40%	44.0
Emporia City	2.89%	118.0	4.60%	77.5	2.46%	61.0	5.81%	48.0	1.14%	112.0	8.84%	35.0	2.42%	106.5
Fairfax City	8.88%	66.0	3.73%	89.0	-0.08%	105.0	-3.50%	129.0	1.85%	99.0	1.86%	111.0	4.39%	77.0
Falls Church City	12.78%	36.5	14.31%	18.0	15.35%	4.0	1.89%	94.0	0.56%	120.0	2.02%	108.0	3.23%	95.0
Franklin City	10.06%	50.0	2.32%	109.5	4.86%	35.5	9.58%	25.0	2.19%	94.0	11.71%	23.5	4.00%	82.0
Fredericksburg City	9.44%	54.0	8.04%	47.0	-3.97%	131.0	6.69%	41.0	1.07%	114.0	6.35%	52.0	-1.97%	132.0
Galax City	-0.98%	130.5	17.31%	13.0	0.26%	100.0	6.10%	46.0	2.02%	97.5	2.76%	102.5	1.94%	113.0
Hampton City	8.41%	73.0	7.17%	56.0	0.36%	99.0	1.48%	97.0	1.60%	103.0	8.50%	36.0	3.83%	86.0
Harrisonburg City	6.47%	95.0	4.16%	83.5	1.08%	85.0	8.58%	28.0	5.60%	55.0	0.23%	123.0	2.26%	109.0
Hopewell City	12.15%	40.0	9.41%	33.0	3.09%	54.0	5.28%	52.0	2.47%	89.0	8.92%	34.0	3.56%	91.0
Lexington City	-0.24%	129.0	2.60%	107.0	1.32%	79.5	4.51%	56.0	3.61%	73.5	-1.46%	129.0	13.70%	5.0
Lynchburg City	7.72%	84.0	1.74%	117.0	9.99%	11.0	3.40%	74.0	3.49%	77.0	6.12%	55.0	3.03%	98.0
Manassas City	6.89%	91.0	3.62%	91.0	-6.94%	132.0	-4.25%	130.0	-7.43%	134.0	-0.79%	127.0	0.78%	123.0

Table 1.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Manassas Park City	9.88%	51.0	7.47%	52.0	2.30%	66.0	-0.39%	114.0	8.48%	34.0	-3.06%	132.0	5.17%	62.0
Martinsville City	11.14%	44.0	4.56%	79.0	1.98%	72.0	4.39%	58.0	10.78%	21.0	1.88%	110.0	3.08%	97.0
Newport News City	7.94%	79.0	4.64%	75.0	2.95%	57.0	0.57%	106.0	3.51%	76.0	3.83%	86.5	3.93%	83.5
Norfolk City	7.98%	77.0	7.60%	51.0	8.48%	17.0	3.70%	71.5	5.10%	59.0	2.95%	97.0	4.77%	70.0
Norton City	-5.70%	135.0	8.40%	45.0	13.62%	7.0	-3.12%	127.0	-1.49%	126.0	3.15%	95.0	5.52%	54.0
Petersburg City	4.76%	105.0	8.53%	42.0	-0.19%	108.0	1.70%	96.0	1.40%	106.0	10.09%	31.0	1.73%	116.5
Poquoson City	9.13%	61.0	11.05%	29.0	0.24%	101.0	11.40%	19.0	8.53%	33.0	13.96%	12.5	2.42%	106.5
Portsmouth City	14.83%	26.0	3.33%	98.0	1.25%	81.0	-0.68%	116.5	1.22%	110.0	5.45%	65.0	7.59%	29.0
Radford City	5.33%	102.0	4.11%	86.0	6.12%	27.0	6.52%	43.0	5.76%	51.0	7.96%	40.0	14.35%	4.0
Richmond City	3.65%	114.0	7.94%	48.0	2.30%	66.0	1.24%	100.0	1.08%	113.0	3.98%	82.0	0.33%	124.0
Roanoke City	8.82%	67.0	6.29%	61.0	6.25%	25.0	1.99%	93.0	3.45%	78.0	4.19%	81.0	4.75%	71.0
Salem City	6.55%	92.0	-0.51%	129.0	14.35%	5.0	5.25%	53.0	8.43%	36.0	3.91%	85.0	9.99%	15.0
South Boston City/2	2.00%	123.0	4.65%	74.0	0.54%	97.0	5.00%	54.0	3.53%	75.0	2.83%	99.0	-----	----
Staunton City	3.66%	113.0	8.56%	40.0	3.19%	52.5	4.02%	64.0	3.64%	72.0	5.62%	61.5	3.70%	88.0
Suffolk City	10.89%	46.0	5.41%	70.0	-0.15%	107.0	2.63%	81.0	4.83%	61.0	4.34%	78.5	7.47%	33.0
Virginia Beach City	8.14%	74.0	4.54%	80.0	7.17%	22.0	-1.09%	121.0	5.71%	53.0	2.76%	102.5	8.56%	19.0
Waynesboro City	9.16%	59.5	5.98%	64.0	8.07%	18.0	2.93%	77.0	5.20%	58.0	8.05%	39.0	5.46%	59.0
Williamsburg City	12.78%	36.5	3.48%	95.0	-0.59%	114.0	5.83%	47.0	-0.08%	122.0	4.63%	75.0	2.39%	108.0
Winchester City	2.49%	120.0	-0.38%	128.0	0.07%	103.0	2.57%	83.0	3.84%	70.0	-0.43%	126.0	0.87%	120.5

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to variation in per capita revenue from FY1995 to FY1996, the Halifax County statistics register the fiscal and demographic implications of South Boston's city-to-town reversion.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 1.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Accomack County	30.93%	1.0	-19.17%	135.0	-0.20%	116.0	-2.28%	86.0	-0.37%	105.0	0.69%	73.0	8.60%	26.0	6.53%	50.0
Albemarle County	-21.72%	135.0	3.45%	72.0	1.27%	101.0	1.29%	47.0	1.01%	82.0	4.97%	28.0	7.94%	34.5	10.34%	19.0
Alleghany County/2	4.47%	93.0	4.26%	58.0	9.65%	12.0	1.10%	49.0	1.66%	74.0	-19.27%	133.0	0.65%	110.0	3.88%	76.0
Amelia County	-0.66%	131.0	-2.04%	132.0	2.23%	89.0	-6.49%	126.0	0.81%	86.0	0.13%	84.5	1.65%	104.0	8.19%	36.5
Amherst County	14.19%	8.0	2.14%	95.0	8.57%	17.0	-7.61%	130.0	16.14%	7.0	0.25%	79.0	5.33%	65.0	14.23%	5.0
Appomattox County	4.73%	89.0	4.44%	55.0	5.71%	35.0	5.28%	16.0	15.51%	9.0	-0.05%	90.0	1.47%	105.0	2.15%	105.0
Arlington County	5.68%	70.0	2.57%	87.0	4.21%	59.0	2.43%	33.0	5.94%	42.0	5.77%	25.0	10.15%	17.0	9.49%	25.0
Augusta County	8.48%	27.0	4.13%	63.0	5.31%	42.0	-2.60%	92.0	3.58%	53.0	4.58%	33.0	2.28%	97.0	3.00%	96.0
Bath County	1.14%	125.0	10.50%	14.0	-15.52%	132.0	22.01%	3.0	2.81%	59.0	-1.10%	101.0	0.19%	114.0	-5.61%	132.0
Bedford County	7.52%	36.0	28.33%	4.0	7.98%	23.0	1.34%	46.0	7.59%	31.0	0.13%	84.5	3.50%	85.0	3.14%	90.0
Bland County	4.09%	97.0	0.64%	118.0	1.05%	106.0	-2.37%	88.0	2.64%	60.0	-2.58%	114.0	21.31%	1.0	0.26%	121.0
Botetourt County	5.99%	62.0	6.24%	33.0	18.76%	6.0	-4.23%	114.0	0.36%	96.0	2.03%	59.0	13.04%	5.0	0.66%	118.0
Brunswick County	6.59%	53.0	-1.63%	131.0	-1.13%	121.0	-6.53%	127.0	-2.52%	121.0	-3.44%	120.0	-0.48%	118.0	5.25%	66.0
Buchanan County	7.86%	34.0	0.58%	119.0	4.83%	50.0	-2.83%	97.0	6.95%	36.0	5.51%	26.0	10.39%	16.0	9.51%	24.0
Buckingham County	5.21%	78.0	9.03%	18.0	9.53%	14.0	-3.69%	109.0	17.68%	5.0	2.79%	51.0	11.33%	11.0	-2.75%	128.0
Campbell County	7.45%	39.0	5.80%	36.0	2.29%	88.0	-3.13%	101.0	10.13%	16.0	-0.61%	96.0	1.93%	100.0	10.01%	22.0
Caroline County	7.98%	32.0	4.87%	52.0	2.94%	78.0	-0.47%	67.5	0.45%	92.0	7.51%	17.0	11.69%	9.0	4.87%	68.0
Carroll County	20.86%	3.0	2.80%	83.0	26.97%	3.0	9.28%	8.0	-0.35%	104.0	1.62%	60.0	1.75%	103.0	2.41%	102.0
Charles City County	6.33%	57.0	11.95%	12.0	5.20%	45.0	-2.46%	90.0	7.65%	29.0	6.22%	19.0	4.72%	75.0	4.57%	69.0
Charlotte County	9.61%	24.0	5.79%	37.0	-4.33%	130.0	-3.60%	106.0	5.27%	44.0	-5.07%	127.0	7.79%	37.0	-0.31%	122.0
Chesterfield County	5.81%	65.0	0.69%	116.0	-2.23%	122.0	1.49%	43.5	-0.08%	100.0	2.65%	54.0	4.81%	74.0	4.89%	67.0
Clarke County	6.76%	49.0	1.05%	113.0	4.87%	49.0	0.58%	56.5	0.76%	87.0	-4.33%	123.0	0.70%	109.0	2.17%	104.0
Craig County	6.39%	56.0	3.28%	74.0	4.44%	55.0	12.78%	5.0	-19.17%	134.0	38.88%	1.0	-6.61%	134.0	14.97%	2.0
Culpeper County	6.58%	54.0	1.63%	105.0	5.76%	34.0	-3.68%	107.5	7.39%	33.0	3.21%	46.0	5.30%	66.0	14.78%	4.0
Cumberland County	26.23%	2.0	5.25%	45.0	20.68%	4.0	-5.62%	120.5	24.65%	3.0	-0.89%	98.0	8.10%	32.0	2.42%	101.0
Dickenson County	3.94%	98.5	-2.52%	133.0	4.31%	57.0	12.55%	6.0	4.96%	46.0	6.12%	21.0	-1.50%	125.5	1.64%	111.0
Dinwiddie County	12.11%	13.0	2.95%	81.0	6.07%	30.5	3.38%	24.0	16.84%	6.0	-0.53%	94.0	4.52%	79.0	-6.60%	133.0
Essex County	5.69%	69.0	9.48%	16.0	3.29%	71.0	24.26%	2.0	-17.71%	133.0	-3.07%	118.0	8.13%	31.0	9.48%	26.0
Fairfax County	7.37%	41.5	1.72%	99.0	4.18%	60.0	0.53%	58.0	3.49%	54.0	5.87%	23.0	8.38%	28.0	6.27%	52.0
Fauquier County	3.09%	107.0	37.85%	2.0	-20.28%	134.0	-3.33%	102.0	1.45%	77.0	2.90%	49.5	6.09%	54.0	3.42%	86.0
Floyd County	10.85%	18.0	1.63%	105.0	1.78%	94.0	-3.83%	111.0	-0.20%	102.0	3.87%	39.0	7.94%	34.5	1.32%	114.0
Fluvanna County	7.20%	44.0	1.59%	107.0	3.38%	68.0	-5.98%	124.0	1.55%	76.0	-7.01%	128.0	5.50%	63.0	3.66%	80.0
Franklin County	6.27%	59.0	1.63%	105.0	3.34%	69.0	-1.83%	82.0	10.34%	15.0	0.10%	86.0	8.43%	27.0	3.43%	85.0
Frederick County	5.99%	62.0	-1.31%	130.0	3.05%	75.5	-1.28%	78.0	1.68%	73.0	-2.59%	115.0	9.48%	20.0	8.57%	35.0
Giles County	5.05%	83.0	1.58%	108.0	1.33%	100.0	1.94%	39.5	3.35%	55.0	-2.88%	116.0	4.37%	81.0	7.55%	42.0
Gloucester County	1.93%	119.0	5.26%	44.0	5.52%	39.0	-2.39%	89.0	10.10%	17.0	-1.79%	107.0	5.93%	56.0	5.77%	59.0
Goochland County	2.75%	110.0	16.39%	8.0	27.96%	2.0	-1.72%	81.0	2.44%	62.0	-2.21%	110.0	4.47%	80.0	3.73%	78.0
Grayson County	9.75%	23.0	9.23%	17.0	2.82%	80.0	-2.66%	93.0	12.44%	12.0	6.05%	22.0	-1.50%	125.5	8.80%	32.0
Greene County	3.19%	104.0	2.26%	91.0	4.11%	61.5	2.19%	37.0	0.96%	83.0	-1.00%	100.0	7.19%	41.5	3.90%	75.0

Table 1.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Greensville County	2.10%	118.0	7.54%	28.0	3.87%	63.0	-11.50%	133.0	2.50%	61.0	-2.33%	112.0	1.87%	102.0	-1.82%	125.0
Halifax County/2	12.12%	12.0	6.88%	32.0	4.81%	51.0	-4.56%	116.0	9.43%	20.0	1.13%	70.0	14.61%	4.0	6.22%	54.0
Hanover County	11.08%	15.0	1.68%	100.0	4.37%	56.0	1.49%	43.5	6.09%	41.0	-1.59%	105.0	4.56%	77.0	8.13%	38.0
Henrico County	0.96%	128.0	5.40%	43.0	4.96%	47.0	-1.03%	74.0	1.37%	78.0	2.21%	58.0	5.11%	70.0	8.19%	36.5
Henry County	1.49%	123.0	5.66%	39.0	1.34%	99.0	-9.22%	131.0	2.27%	64.0	11.95%	8.0	3.00%	88.0	-3.28%	129.0
Highland County	3.54%	103.0	4.18%	61.0	4.53%	53.0	-1.65%	79.0	9.24%	21.0	0.04%	87.0	9.37%	23.0	18.80%	1.0
Isle of Wight County	6.47%	55.0	1.65%	102.5	6.26%	29.0	-3.54%	104.0	1.31%	79.0	0.52%	74.0	7.47%	38.0	5.60%	62.0
James City County	6.68%	51.0	7.93%	25.0	2.76%	82.0	9.25%	9.0	0.40%	94.0	0.17%	81.5	3.67%	82.0	3.22%	89.0
King and Queen County	13.80%	9.0	4.27%	57.0	12.45%	8.0	0.46%	59.0	-1.76%	116.0	-4.95%	126.0	5.15%	69.0	-3.82%	130.0
King George County	10.92%	17.0	1.36%	110.0	4.91%	48.0	-1.15%	77.0	-2.04%	117.0	-2.30%	111.0	17.61%	2.0	2.97%	97.0
King William County	12.63%	11.0	-5.06%	134.0	3.73%	64.0	-2.87%	99.0	8.95%	24.0	3.82%	40.0	4.89%	72.0	4.34%	71.0
Lancaster County	2.17%	117.0	3.09%	76.5	1.43%	98.0	-4.07%	113.0	7.26%	34.0	9.30%	11.0	4.96%	71.0	3.26%	88.0
Lee County	4.12%	96.0	4.32%	56.0	0.30%	113.0	-2.69%	95.0	8.34%	27.0	-4.18%	122.0	-0.56%	119.0	0.46%	119.0
Loudoun County	3.17%	105.0	13.92%	9.0	-2.93%	127.0	2.26%	34.0	14.04%	10.0	8.12%	13.0	6.17%	53.0	9.36%	27.0
Louisa County	4.41%	94.0	3.37%	73.0	-2.28%	123.0	0.74%	53.0	-3.67%	124.0	2.75%	52.0	-0.33%	116.0	9.85%	23.0
Lunenburg County	-0.34%	130.0	1.66%	101.0	2.39%	86.0	-5.75%	123.0	0.09%	98.0	-7.13%	129.0	2.70%	90.0	3.75%	77.0
Madison County	10.45%	19.0	5.61%	41.0	1.10%	104.0	-0.47%	67.5	9.04%	22.0	7.78%	16.0	5.28%	67.0	8.02%	40.0
Mathews County	2.53%	113.0	4.69%	54.0	3.32%	70.0	8.92%	10.0	-0.01%	99.0	-4.61%	125.0	12.59%	6.0	0.87%	117.0
Mecklenburg County	5.04%	84.0	3.08%	78.0	7.59%	25.0	11.12%	7.0	18.56%	4.0	26.87%	2.0	-1.57%	127.0	-16.79%	134.0
Middlesex County	4.70%	90.0	4.97%	50.0	3.53%	67.0	-0.50%	70.0	4.77%	47.0	5.02%	27.0	7.85%	36.0	1.18%	115.0
Montgomery County	5.99%	62.0	5.64%	40.0	6.39%	28.0	-1.70%	80.0	6.92%	37.0	5.86%	24.0	10.49%	14.0	3.12%	91.5
Nelson County	2.73%	111.0	8.04%	23.0	1.06%	105.0	33.80%	1.0	-22.78%	135.0	-1.58%	104.0	8.29%	29.0	13.18%	8.0
New Kent County	12.70%	10.0	3.78%	67.0	2.90%	79.0	-3.72%	110.0	3.26%	56.5	1.29%	64.0	0.99%	107.0	9.15%	29.0
Northampton County	6.16%	60.0	-0.71%	127.0	5.22%	44.0	-3.58%	105.0	1.93%	70.5	3.36%	44.0	16.05%	3.0	6.49%	51.0
Northumberland County	1.50%	122.0	4.14%	62.0	1.66%	95.0	-1.93%	83.0	7.50%	32.0	4.47%	34.0	2.41%	95.0	3.01%	95.0
Nottoway County	7.44%	40.0	0.24%	122.0	4.50%	54.0	-5.60%	119.0	-1.11%	108.0	-3.03%	117.0	2.06%	98.0	-1.65%	124.0
Orange County	5.42%	75.5	2.75%	85.0	6.62%	27.0	-0.92%	73.0	0.61%	91.0	8.10%	14.0	2.59%	92.0	8.62%	34.0
Page County	4.49%	92.0	37.94%	1.0	-16.02%	133.0	6.00%	15.0	25.14%	2.0	-2.56%	113.0	7.08%	45.0	4.26%	72.0
Patrick County	3.61%	101.0	-0.11%	124.0	11.49%	9.0	-0.62%	71.0	8.82%	26.0	0.03%	88.0	1.24%	106.0	10.64%	15.0
Pittsylvania County	18.40%	4.0	2.06%	96.5	4.30%	58.0	-2.13%	85.0	9.68%	19.0	1.21%	65.0	6.80%	48.0	5.55%	63.0
Powhatan County	5.71%	68.0	3.71%	69.0	13.97%	7.0	-2.82%	96.0	45.55%	1.0	-21.86%	134.0	11.98%	7.0	2.37%	103.0
Prince Edward County	5.60%	72.0	9.02%	19.0	8.40%	19.0	-2.86%	98.0	0.10%	97.0	-3.72%	121.0	-1.40%	123.0	6.15%	55.0
Prince George County	0.80%	129.0	8.49%	21.0	5.87%	33.0	3.92%	20.0	-11.80%	132.0	15.86%	4.0	-2.20%	128.0	2.03%	106.0
Prince William County	1.74%	121.0	2.58%	86.0	0.72%	110.0	-0.13%	63.0	2.25%	65.0	1.14%	68.5	9.47%	21.0	7.26%	45.0
Pulaski County	6.83%	48.0	7.42%	29.0	5.30%	43.0	-2.34%	87.0	7.21%	35.0	3.29%	45.0	5.24%	68.0	12.38%	10.0
Rappahannock County	6.28%	58.0	11.79%	13.0	0.78%	108.5	-7.00%	129.0	3.77%	51.0	0.22%	80.0	6.29%	51.0	9.09%	30.0
Richmond County	10.42%	20.0	3.14%	75.0	2.52%	85.0	-2.56%	91.0	-7.02%	130.0	1.50%	61.0	-0.02%	115.0	14.05%	6.0
Roanoke County	4.86%	86.0	5.02%	48.0	-2.43%	124.0	-0.02%	62.0	-2.35%	119.0	3.42%	43.0	6.71%	49.0	3.63%	82.0
Rockbridge County	5.78%	66.0	4.25%	59.0	9.59%	13.0	-4.45%	115.0	9.99%	18.0	1.49%	62.0	11.10%	13.0	8.69%	33.0

Table 1.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Rockingham County	5.14%	82.0	5.41%	42.0	7.75%	24.0	1.13%	48.0	-1.26%	111.5	0.78%	72.0	9.14%	24.0	4.52%	70.0
Russell County	8.35%	28.0	5.73%	38.0	4.99%	46.0	1.62%	41.0	-3.24%	123.0	-1.78%	106.0	5.82%	58.5	0.90%	116.0
Scott County	16.87%	6.0	-0.08%	123.0	4.66%	52.0	6.72%	11.0	10.71%	13.0	-1.56%	103.0	2.85%	89.0	1.50%	113.0
Shenandoah County	1.13%	126.0	6.08%	35.0	40.73%	1.0	-32.12%	135.0	0.65%	90.0	4.05%	38.0	9.41%	22.0	3.12%	91.5
Smyth County	5.51%	73.0	24.22%	5.0	10.07%	11.0	-3.86%	112.0	-4.00%	125.0	-4.59%	124.0	0.37%	113.0	1.93%	108.0
Southampton County	10.22%	21.0	3.95%	65.0	5.63%	36.0	-6.57%	128.0	8.05%	28.0	-8.05%	130.0	5.70%	61.0	5.97%	58.0
Spotsylvania County	3.58%	102.0	-0.81%	128.0	8.28%	20.0	2.51%	32.0	3.72%	52.0	0.28%	78.0	0.50%	111.0	1.74%	109.0
Stafford County	-1.64%	133.0	5.18%	47.0	0.96%	107.0	3.35%	25.5	6.11%	40.0	0.15%	83.0	3.47%	86.0	5.63%	61.0
Surry County	8.22%	30.0	3.59%	70.0	-0.89%	119.0	6.33%	13.0	1.96%	69.0	8.60%	12.0	-6.29%	133.0	5.53%	64.0
Sussex County	11.91%	14.0	9.92%	15.0	5.56%	38.0	-22.37%	134.0	3.84%	50.0	-0.60%	95.0	6.50%	50.0	3.09%	93.0
Tazewell County	2.58%	112.0	2.93%	82.0	2.30%	87.0	2.23%	35.0	6.71%	38.0	4.88%	30.0	-2.43%	129.0	1.94%	107.0
Warren County	7.37%	41.5	4.08%	64.0	3.17%	72.0	0.58%	56.5	8.98%	23.0	-0.39%	93.0	2.34%	96.0	8.85%	31.0
Washington County	4.69%	91.0	13.53%	10.0	2.17%	91.0	-0.22%	65.5	0.38%	95.0	9.60%	10.0	2.43%	94.0	3.70%	79.0
Westmoreland County	-1.05%	132.0	4.23%	60.0	0.47%	111.0	-3.48%	103.0	-6.58%	128.0	-0.03%	89.0	10.44%	15.0	3.53%	83.0
Wise County	5.19%	79.0	-0.57%	126.0	8.26%	21.0	-6.11%	125.0	3.93%	49.0	0.17%	81.5	8.81%	25.0	10.41%	18.0
Wythe County	7.50%	38.0	12.55%	11.0	8.41%	18.0	-2.12%	84.0	15.77%	8.0	-1.98%	108.5	4.85%	73.0	0.33%	120.0
York County	6.74%	50.0	19.07%	6.0	-8.67%	131.0	0.09%	61.0	0.42%	93.0	0.48%	75.5	3.56%	83.5	6.09%	56.0
Alexandria City	1.81%	120.0	3.02%	80.0	5.93%	32.0	2.91%	28.0	1.93%	70.5	4.42%	35.0	5.56%	62.0	12.27%	11.0
Bedford City	7.53%	35.0	8.30%	22.0	8.90%	16.0	-0.15%	64.0	-7.05%	131.0	12.61%	7.0	-0.35%	117.0	1.65%	110.0
Bristol City	5.67%	71.0	7.16%	30.0	2.95%	77.0	2.58%	31.0	-0.22%	103.0	2.41%	57.0	-1.29%	122.0	7.25%	46.0
Buena Vista City	8.69%	26.0	16.93%	7.0	-2.84%	126.0	-3.68%	107.5	-1.48%	114.0	2.69%	53.0	5.82%	58.5	2.81%	98.0
Charlottesville City	7.23%	43.0	2.06%	96.5	4.11%	61.5	3.21%	27.0	2.01%	68.0	8.05%	15.0	7.00%	47.0	12.61%	9.0
Chesapeake City	4.95%	85.0	2.54%	89.0	1.21%	102.5	0.97%	52.0	-0.14%	101.0	2.55%	56.0	7.25%	40.0	7.20%	47.0
Clifton Forge City/2	5.17%	80.0	5.23%	46.0	6.07%	30.5	-1.10%	76.0	1.77%	72.0	-----	-----	-----	-----	-----	-----
Colonial Heights City	5.73%	67.0	2.22%	93.5	0.03%	115.0	-0.89%	72.0	8.87%	25.0	4.78%	32.0	-1.41%	124.0	3.07%	94.0
Covington City	6.61%	52.0	7.98%	24.0	8.07%	22.0	13.48%	4.0	-1.33%	113.0	1.16%	66.0	2.66%	91.0	5.45%	65.0
Danville City	7.94%	33.0	7.55%	27.0	5.47%	41.0	2.20%	36.0	-1.18%	109.0	1.15%	67.0	9.72%	18.0	-4.35%	131.0
Emporia City	7.01%	46.0	8.75%	20.0	-0.48%	118.0	-1.06%	75.0	-1.64%	115.0	-0.34%	92.0	1.99%	99.0	14.84%	3.0
Fairfax City	7.19%	45.0	0.79%	115.0	1.98%	92.0	3.35%	25.5	5.05%	45.0	4.79%	31.0	7.32%	39.0	7.44%	43.0
Falls Church City	3.00%	109.0	-0.23%	125.0	3.59%	66.0	1.05%	50.0	0.68%	89.0	14.55%	5.0	3.56%	83.5	11.03%	14.0
Franklin City	10.93%	16.0	2.25%	92.0	5.48%	40.0	-5.65%	122.0	-0.55%	106.0	-3.15%	119.0	7.02%	46.0	-0.75%	123.0
Fredericksburg City	5.29%	77.0	7.62%	26.0	10.85%	10.0	1.60%	42.0	0.91%	84.0	-1.98%	108.5	1.88%	101.0	11.11%	13.0
Galax City	8.30%	29.0	0.94%	114.0	1.81%	93.0	2.14%	38.0	-6.14%	127.0	11.44%	9.0	7.15%	43.0	-1.90%	126.0
Hampton City	4.74%	88.0	1.54%	109.0	0.35%	112.0	1.48%	45.0	-1.25%	110.0	-0.75%	97.0	11.44%	10.0	6.55%	49.0
Harrisonburg City	1.17%	124.0	3.04%	79.0	1.47%	96.5	4.09%	18.0	-2.16%	118.0	0.48%	75.5	-0.67%	120.0	2.56%	100.0
Hopewell City	2.42%	116.0	3.72%	68.0	0.78%	108.5	-5.03%	117.0	6.52%	39.0	-8.57%	131.0	8.06%	33.0	8.12%	39.0
Lexington City	1.10%	127.0	1.22%	111.0	-2.79%	125.0	6.16%	14.0	-6.83%	129.0	13.35%	6.0	-2.44%	130.0	10.11%	20.0
Lynchburg City	3.03%	108.0	7.06%	31.0	3.05%	75.5	4.86%	17.0	1.64%	75.0	1.46%	63.0	-3.78%	131.0	9.32%	28.0
Manassas City	2.52%	114.0	1.19%	112.0	19.36%	5.0	-2.67%	94.0	4.24%	48.0	4.89%	29.0	7.14%	44.0	1.51%	112.0

Table 1.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Manassas Park City	-4.63%	134.0	3.87%	66.0	7.39%	26.0	0.65%	54.0	10.66%	14.0	4.16%	36.0	4.67%	76.0	13.98%	7.0
Martinsville City	3.69%	100.0	4.92%	51.0	2.54%	84.0	-9.88%	132.0	12.51%	11.0	-12.81%	132.0	5.92%	57.0	10.02%	21.0
Newport News City	4.38%	95.0	6.15%	34.0	-1.08%	120.0	3.57%	21.0	-2.41%	120.0	3.17%	47.0	5.73%	60.0	3.64%	81.0
Norfolk City	3.10%	106.0	3.47%	71.0	1.21%	102.5	2.90%	29.5	0.89%	85.0	4.13%	37.0	6.22%	52.0	5.64%	60.0
Norton City	18.29%	5.0	-1.16%	129.0	5.58%	37.0	-5.09%	118.0	0.75%	88.0	2.90%	49.5	0.42%	112.0	-2.44%	127.0
Petersburg City	9.98%	22.0	0.40%	120.0	-3.32%	128.0	3.99%	19.0	-5.25%	126.0	20.05%	3.0	0.86%	108.0	7.57%	41.0
Poquoson City	6.87%	47.0	2.55%	88.0	3.13%	73.0	-2.97%	100.0	7.60%	30.0	-1.53%	102.0	11.73%	8.0	3.51%	84.0
Portsmouth City	3.94%	98.5	2.43%	90.0	0.16%	114.0	0.61%	55.0	1.14%	81.0	3.79%	42.0	9.63%	19.0	4.00%	73.0
Radford City	9.45%	25.0	1.65%	102.5	3.68%	65.0	-5.62%	120.5	5.46%	43.0	0.87%	71.0	11.26%	12.0	12.18%	12.0
Richmond City	4.80%	87.0	2.00%	98.0	1.47%	96.5	3.55%	22.0	2.21%	66.0	6.33%	18.0	5.37%	64.0	3.99%	74.0
Roanoke City	5.47%	74.0	2.77%	84.0	2.78%	81.0	1.04%	51.0	1.27%	80.0	3.03%	48.0	3.23%	87.0	6.60%	48.0
Salem City	2.50%	115.0	4.79%	53.0	-3.35%	129.0	6.69%	12.0	-1.26%	111.5	2.62%	55.0	2.55%	93.0	7.42%	44.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	5.42%	75.5	2.22%	93.5	2.60%	83.0	-0.49%	69.0	2.42%	63.0	0.38%	77.0	6.07%	55.0	6.00%	57.0
Suffolk City	5.97%	64.0	36.31%	3.0	-20.93%	135.0	0.18%	60.0	3.03%	58.0	1.14%	68.5	4.53%	78.0	10.60%	16.0
Virginia Beach City	5.15%	81.0	4.98%	49.0	-0.47%	117.0	2.90%	29.5	-2.54%	122.0	6.15%	20.0	8.14%	30.0	10.52%	17.0
Waynesboro City	7.51%	37.0	0.28%	121.0	3.08%	74.0	-0.22%	65.5	-1.06%	107.0	3.81%	41.0	-5.48%	132.0	6.26%	53.0
Williamsburg City	8.08%	31.0	0.65%	117.0	2.19%	90.0	1.94%	39.5	3.26%	56.5	-0.29%	91.0	7.19%	41.5	3.35%	87.0
Winchester City	16.42%	7.0	3.09%	76.5	9.17%	15.0	3.40%	23.0	2.17%	67.0	-0.91%	99.0	-0.81%	121.0	2.58%	99.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

For the time span between the outset of FY1997 and the close of FY2004, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion. With respect to variation in per capita revenue following the FY2000-FY2001 time frame, the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 135 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 1.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Accomack County	3.64%	107.0	1.16%	130.0
Albemarle County	6.25%	23.0	4.22%	62.0
Alleghany County/3	5.04%	59.0	4.26%	59.0
Amelia County	1.65%	134.0	1.04%	132.0
Amherst County	6.96%	7.0	8.07%	4.0
Appomattox County	6.10%	26.0	5.22%	31.0
Arlington County	5.07%	56.5	4.21%	63.0
Augusta County	4.99%	60.0	4.13%	65.5
Bath County	3.27%	120.0	1.14%	131.0
Bedford County	6.35%	18.0	4.92%	42.0
Bland County	5.26%	48.0	1.82%	123.0
Botetourt County	5.44%	42.0	4.38%	56.0
Brunswick County	3.37%	116.5	0.94%	133.0
Buchanan County	4.46%	79.0	4.83%	46.0
Buckingham County	5.59%	38.0	5.21%	32.0
Campbell County	5.41%	44.0	5.08%	38.0
Caroline County	4.68%	69.5	4.87%	44.0
Carroll County	6.41%	15.0	2.80%	110.0
Charles City County	2.41%	131.0	4.57%	50.5
Charlotte County	5.37%	46.0	5.27%	29.0
Chesterfield County	3.03%	122.0	2.89%	108.0
Clarke County	6.15%	25.0	3.87%	73.0
Craig County	6.34%	19.0	4.78%	48.0
Culpeper County	4.95%	61.0	5.05%	39.0
Cumberland County	9.53%	1.0	8.43%	2.0
Dickenson County	3.39%	114.0	2.99%	102.0
Dinwiddie County	5.82%	32.0	5.24%	30.0
Essex County	6.32%	21.0	5.19%	34.5
Fairfax County	3.63%	108.0	3.49%	87.0
Fauquier County	7.18%	6.0	4.56%	52.0
Floyd County	4.68%	69.5	2.92%	106.0
Fluvanna County	2.51%	129.0	2.73%	111.0
Franklin County	5.73%	33.0	3.43%	90.0
Frederick County	5.63%	36.0	5.99%	13.0
Giles County	4.51%	78.0	4.37%	57.0
Gloucester County	4.73%	65.0	5.52%	24.0
Goochland County	6.85%	10.0	3.73%	75.5
Grayson County	6.17%	24.0	5.66%	19.0
Greene County	3.67%	103.5	3.62%	84.0
Greensville County	1.87%	133.0	2.50%	112.0

Table 1.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Halifax County/3	6.86%	8.5	6.22%	9.0
Hanover County	5.16%	52.0	4.97%	40.5
Henrico County	3.98%	93.5	3.66%	81.5
Henry County	4.94%	62.0	4.27%	58.0
Highland County	5.86%	29.0	4.53%	53.5
Isle of Wight County	4.86%	63.0	5.60%	21.0
James City County	5.07%	56.5	4.07%	69.0
King and Queen County	3.62%	109.5	2.12%	117.0
King George County	4.41%	80.0	3.72%	78.5
King William County	5.10%	54.0	4.89%	43.0
Lancaster County	6.38%	16.5	3.26%	95.5
Lee County	2.78%	125.0	3.41%	91.0
Loudoun County	4.54%	75.5	3.17%	99.0
Louisa County	3.98%	93.5	3.37%	93.0
Lunenburg County	2.47%	130.0	2.39%	115.0
Madison County	5.70%	34.5	5.61%	20.0
Mathews County	6.63%	14.0	4.15%	64.0
Mecklenburg County	6.86%	8.5	5.55%	22.0
Middlesex County	5.89%	28.0	4.97%	40.5
Montgomery County	5.20%	51.0	5.86%	17.0
Nelson County	6.33%	20.0	4.57%	50.5
New Kent County	4.34%	83.0	2.11%	118.0
Northampton County	6.26%	22.0	4.23%	61.0
Northumberland County	4.72%	66.0	3.01%	101.0
Nottoway County	3.62%	109.5	2.06%	119.0
Orange County	5.48%	41.0	5.42%	25.0
Page County	8.19%	3.0	5.97%	14.5
Patrick County	4.35%	82.0	2.02%	120.5
Pittsylvania County	8.03%	4.0	8.42%	3.0
Powhatan County	8.41%	2.0	6.72%	6.0
Prince Edward County	5.22%	49.0	6.14%	10.0
Prince George County	5.32%	47.0	5.87%	16.0
Prince William County	3.24%	121.0	1.73%	124.5
Pulaski County	5.52%	40.0	5.30%	27.0
Rappahannock County	7.88%	5.0	6.28%	8.0
Richmond County	2.73%	126.0	1.50%	128.0
Roanoke County	3.71%	101.0	3.84%	74.0
Rockbridge County	6.78%	12.0	8.69%	1.0
Rockingham County	5.70%	34.5	5.14%	37.0
Russell County	3.80%	99.5	3.08%	100.0

Table 1.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Scott County	4.66%	71.5	4.04%	70.0
Shenandoah County	6.71%	13.0	6.08%	12.0
Smyth County	5.05%	58.0	1.93%	122.0
Southampton County	5.12%	53.0	5.97%	14.5
Spotsylvania County	5.21%	50.0	3.72%	78.5
Stafford County	4.01%	92.0	3.47%	88.0
Surry County	4.60%	73.5	5.53%	23.0
Sussex County	4.06%	89.5	4.02%	71.0
Tazewell County	3.38%	115.0	2.93%	105.0
Warren County	6.38%	16.5	5.31%	26.0
Washington County	5.39%	45.0	3.72%	78.5
Westmoreland County	4.38%	81.0	3.53%	86.0
Wise County	3.85%	97.0	5.19%	34.5
Wythe County	5.57%	39.0	4.85%	45.0
York County	5.62%	37.0	6.09%	11.0
Alexandria City	3.34%	119.0	2.91%	107.0
Bedford City	4.78%	64.0	4.24%	60.0
Bristol City	4.52%	77.0	2.95%	104.0
Buena Vista City	4.60%	73.5	4.11%	67.5
Charlottesville City	5.42%	43.0	4.11%	67.5
Chesapeake City	4.17%	85.0	2.81%	109.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	3.58%	111.0	3.18%	98.0
Covington City	6.79%	11.0	6.61%	7.0
Danville City	3.45%	113.0	2.98%	103.0
Emporia City	3.81%	98.0	2.46%	114.0
Fairfax City	3.67%	103.5	3.73%	75.5
Falls Church City	5.83%	31.0	3.23%	97.0
Franklin City	4.02%	91.0	4.00%	72.0
Fredericksburg City	4.20%	84.0	5.29%	28.0
Galax City	3.54%	112.0	2.02%	120.5
Hampton City	3.70%	102.0	1.60%	126.0
Harrisonburg City	2.56%	128.0	2.26%	116.0
Hopewell City	4.06%	89.5	3.72%	78.5
Lexington City	2.93%	124.0	1.32%	129.0
Lynchburg City	4.14%	87.0	3.40%	92.0
Manassas City	2.00%	132.0	1.51%	127.0
Manassas Park City	4.71%	67.5	4.67%	49.0
Martinsville City	3.65%	105.5	4.39%	55.0
Newport News City	3.37%	116.5	3.64%	83.0

Table 1.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004 Mean		FY1989-2004 Median	
	Percentage Change/2	Rank Score/4	Percentage Change/2	Rank Score/4
Norfolk City	4.54%	75.5	4.13%	65.5
Norton City	2.64%	127.0	0.75%	134.0
Petersburg City	4.15%	86.0	1.73%	124.5
Poquoson City	5.84%	30.0	6.87%	5.0
Portsmouth City	3.91%	96.0	3.33%	94.0
Radford City	5.94%	27.0	5.76%	18.0
Richmond City	3.35%	118.0	3.55%	85.0
Roanoke City	4.13%	88.0	3.45%	89.0
Salem City	4.66%	71.5	4.79%	47.0
South Boston City/3	-----	----	-----	----
Staunton City	3.80%	99.5	3.66%	81.5
Suffolk City	5.08%	55.0	4.53%	53.5
Virginia Beach City	4.71%	67.5	5.15%	36.0
Waynesboro City	3.94%	95.0	5.20%	33.0
Williamsburg City	3.65%	105.5	3.26%	95.5
Winchester City	2.94%	123.0	2.49%	113.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2004 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 15). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the eighth value) defines the median statistic for the FY1989-2004 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

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Table 1.6A
Mean Percentage
of
Local-Source Revenue
from
Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	66.00%	65.70%	65.24%	64.93%	65.16%	64.79%	63.94%	64.46%	63.32%	63.35%	62.70%	61.12%	60.31%	60.63%	60.68%	60.15%
Cities	53.47%	53.32%	53.75%	54.06%	53.38%	51.53%	50.89%	50.84%	50.53%	50.44%	49.17%	48.08%	47.33%	47.24%	47.55%	47.54%
All Jurisdictions	62.35%	62.10%	61.89%	61.77%	61.73%	60.93%	60.14%	60.50%	59.60%	59.59%	58.77%	57.32%	56.53%	56.73%	56.86%	56.48%

Table 1.6B
Median Percentage
of
Local-Source Revenue
from
Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	66.87%	65.83%	66.04%	66.02%	65.15%	65.57%	64.52%	65.33%	64.59%	64.31%	63.10%	61.17%	60.60%	61.15%	61.48%	61.52%
Cities	52.42%	52.32%	53.06%	53.77%	53.27%	52.87%	49.67%	49.62%	50.08%	49.38%	49.04%	48.32%	46.95%	47.42%	47.54%	47.15%
All Jurisdictions	63.46%	63.45%	62.54%	63.81%	62.98%	62.21%	61.33%	61.55%	61.38%	60.65%	60.86%	58.14%	57.97%	58.52%	57.84%	57.34%

1. As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
 2. The mean and median statistics covering FY1989 through FY2004 are based upon the percentages for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2004 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2004 statistics take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 1.7A: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Accomack County	67.85%	44.0	67.15%	44.0	69.83%	34.0	68.09%	42.0	68.15%	40.0	67.58%	38.5	66.42%	39.0	66.46%	45.0
Albemarle County	61.79%	75.0	61.83%	73.0	66.14%	53.0	64.96%	60.0	64.11%	61.0	64.77%	56.0	64.53%	51.0	70.21%	26.0
Alleghany County	70.67%	29.0	70.24%	30.0	71.37%	27.0	71.32%	25.0	71.67%	25.0	71.20%	21.0	73.72%	17.0	72.29%	22.0
Amelia County	69.74%	34.0	66.28%	52.0	63.73%	63.0	63.73%	68.0	57.08%	92.0	48.61%	114.0	51.06%	107.0	52.61%	107.0
Amherst County	58.27%	92.0	57.83%	93.0	56.37%	95.0	55.08%	99.0	55.21%	99.0	53.71%	104.0	53.72%	102.0	53.52%	103.0
Appomattox County	69.73%	35.0	65.00%	58.0	65.48%	58.0	61.03%	79.0	57.67%	91.0	60.13%	77.0	57.33%	82.5	61.15%	73.0
Arlington County	67.71%	45.0	65.34%	56.0	66.17%	52.0	63.69%	70.0	63.79%	64.0	63.69%	62.0	63.38%	60.0	63.41%	61.0
Augusta County	55.88%	101.0	57.41%	96.0	57.71%	88.0	56.63%	95.0	55.63%	97.0	56.09%	94.0	55.06%	93.0	55.65%	90.0
Bath County	87.48%	1.0	87.13%	2.0	82.83%	2.0	87.23%	1.0	88.88%	1.0	88.68%	1.0	84.46%	2.0	85.15%	2.0
Bedford County	75.54%	10.0	76.08%	11.0	75.95%	11.0	76.16%	12.0	74.02%	17.0	70.40%	24.0	63.86%	56.0	65.27%	53.0
Bland County	64.78%	61.0	66.35%	51.0	60.45%	79.0	64.38%	62.0	65.67%	48.0	65.83%	49.0	68.70%	29.0	72.97%	19.0
Botetourt County	68.98%	38.0	67.22%	41.0	66.87%	47.0	66.45%	50.0	65.58%	50.0	67.78%	37.0	65.99%	42.0	66.06%	46.0
Brunswick County	63.51%	66.5	59.57%	84.0	55.78%	97.0	65.30%	58.0	64.64%	59.0	66.28%	46.0	63.67%	57.0	64.87%	54.0
Buchanan County	38.54%	134.0	35.84%	134.0	33.98%	134.0	37.83%	133.0	38.12%	133.0	42.30%	129.0	41.48%	129.0	39.15%	129.0
Buckingham County	60.53%	84.0	59.86%	83.0	61.67%	72.0	58.76%	83.0	61.44%	75.0	61.11%	74.0	60.64%	73.0	60.67%	75.0
Campbell County	65.85%	56.0	64.67%	61.0	62.94%	66.0	63.88%	67.0	62.94%	68.0	59.92%	78.0	60.87%	69.5	61.29%	70.0
Caroline County	71.33%	21.0	66.88%	47.0	62.58%	67.0	65.80%	55.0	67.95%	41.0	66.90%	42.0	63.61%	58.0	63.84%	59.0
Carroll County	61.73%	77.0	60.98%	78.0	49.14%	118.0	50.22%	115.0	53.73%	105.0	56.16%	93.0	50.12%	108.0	54.19%	99.0
Charles City County	77.51%	7.0	67.20%	42.0	49.28%	117.0	32.57%	135.0	28.65%	136.0	30.66%	134.0	35.42%	133.0	33.94%	133.0
Charlotte County	64.78%	61.0	66.89%	46.0	66.62%	50.0	67.52%	44.0	66.51%	44.5	66.17%	48.0	66.22%	41.0	64.29%	58.0
Chesterfield County	67.56%	46.0	68.97%	34.0	70.97%	30.0	70.95%	27.0	70.18%	30.0	69.99%	27.0	70.41%	25.0	69.80%	27.0
Clarke County	73.10%	13.5	76.32%	10.0	79.06%	6.0	79.08%	6.0	78.71%	5.0	79.08%	4.0	78.48%	5.0	78.99%	4.0
Craig County	73.10%	13.5	72.39%	20.0	72.42%	24.0	69.48%	32.0	65.44%	52.0	62.95%	65.0	63.42%	59.0	61.36%	69.0
Culpeper County	66.79%	52.0	65.27%	57.0	67.96%	40.0	70.14%	30.0	71.28%	27.0	69.40%	32.0	66.41%	40.0	67.56%	39.0
Cumberland County	57.57%	94.0	58.16%	92.0	57.47%	91.0	39.56%	131.0	47.84%	119.0	59.18%	80.0	60.87%	69.5	61.49%	68.0
Dickenson County	51.25%	117.0	52.95%	109.0	52.09%	111.0	50.88%	112.0	55.17%	100.0	50.89%	111.0	54.37%	96.5	53.68%	101.0
Dinwiddie County	65.09%	59.0	63.44%	68.0	61.33%	75.0	62.31%	74.0	65.78%	47.0	65.37%	53.0	65.27%	46.0	65.56%	48.0
Essex County	64.56%	63.0	65.43%	55.0	67.00%	46.0	66.66%	48.0	65.12%	56.0	64.52%	57.0	67.36%	35.0	66.86%	43.0
Fairfax County	70.69%	28.0	72.43%	19.0	71.20%	29.0	71.25%	26.0	70.44%	29.0	68.58%	34.0	67.12%	36.0	67.05%	42.0
Fauquier County	69.10%	37.0	69.34%	33.0	76.24%	10.0	75.23%	13.0	76.35%	10.0	75.33%	10.0	76.93%	6.0	73.95%	14.0
Floyd County	63.97%	64.0	64.89%	59.0	65.07%	60.0	66.17%	53.0	68.65%	36.0	67.30%	40.0	60.11%	75.0	65.74%	47.0
Fluvanna County	76.84%	8.0	76.39%	9.0	72.81%	21.0	71.80%	22.0	68.35%	39.0	67.58%	38.5	69.34%	26.0	69.46%	30.0
Franklin County	60.90%	80.0	61.48%	75.0	61.54%	73.0	62.60%	72.0	61.17%	76.0	63.27%	64.0	62.72%	62.5	65.51%	50.0
Frederick County	59.67%	88.0	61.30%	76.0	58.93%	84.0	58.68%	84.0	61.13%	77.0	61.57%	72.0	61.05%	68.0	61.65%	66.0
Giles County	68.82%	40.0	70.65%	26.0	66.81%	48.0	68.62%	37.0	68.90%	34.0	63.81%	60.0	62.72%	62.5	65.52%	49.0
Gloucester County	65.86%	55.0	69.65%	31.0	70.49%	31.0	69.21%	34.0	69.96%	32.0	69.88%	28.0	68.52%	30.0	67.83%	38.0
Goochland County	70.81%	27.0	70.55%	27.0	72.33%	25.0	70.55%	29.0	72.11%	22.0	73.26%	17.0	75.04%	10.0	74.61%	12.0
Grayson County	60.03%	85.0	59.04%	86.0	54.54%	101.0	51.60%	110.0	60.14%	80.0	56.51%	91.0	51.53%	105.5	55.41%	93.0
Greene County	72.71%	16.0	68.16%	37.0	68.92%	37.0	68.28%	40.0	67.04%	43.0	66.92%	41.0	65.47%	44.0	64.65%	56.0

Table 1.7A: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Greensville County	59.31%	89.0	57.70%	94.0	58.53%	87.0	60.61%	80.0	60.84%	78.0	60.30%	76.0	55.83%	91.0	57.47%	85.0
Halifax County/2	54.63%	107.0	50.84%	115.0	50.11%	114.0	48.41%	119.0	48.69%	117.0	48.28%	115.0	49.65%	110.0	53.25%	105.0
Hanover County	65.35%	58.0	65.83%	54.0	66.77%	49.0	68.91%	36.0	70.49%	28.0	69.27%	33.0	67.76%	33.5	69.14%	31.0
Henrico County	60.70%	82.5	61.19%	77.0	63.28%	65.0	64.92%	61.0	65.15%	54.0	65.60%	51.0	64.52%	52.0	63.40%	62.0
Henry County	50.59%	118.0	51.91%	112.0	53.60%	104.0	54.66%	100.0	54.60%	102.0	55.89%	96.0	55.91%	90.0	56.78%	86.0
Highland County	79.96%	4.0	79.38%	5.0	74.76%	13.0	74.30%	14.0	75.51%	12.0	71.47%	19.0	68.38%	31.0	70.23%	25.0
Isle of Wight County	76.12%	9.0	74.30%	14.0	77.16%	8.0	76.19%	11.0	76.97%	9.0	74.29%	14.0	76.20%	7.0	73.47%	18.0
James City County	67.40%	47.0	63.46%	67.0	63.97%	61.0	65.31%	57.0	64.94%	57.5	64.50%	58.0	66.51%	38.0	67.89%	36.5
King and Queen County	79.03%	6.0	76.99%	7.0	76.93%	9.0	76.26%	10.0	53.26%	108.0	58.21%	85.5	62.74%	61.0	54.38%	96.0
King George County	67.93%	43.0	67.88%	38.0	65.67%	57.0	66.60%	49.0	62.69%	70.0	58.49%	83.0	56.81%	85.0	56.51%	88.0
King William County	71.09%	23.5	74.11%	15.0	72.84%	20.0	72.62%	19.0	74.36%	15.0	74.09%	15.0	73.71%	18.0	72.63%	21.0
Lancaster County	70.88%	26.0	75.02%	13.0	74.25%	14.0	69.90%	31.0	74.87%	13.0	75.16%	11.0	75.76%	9.0	76.67%	6.0
Lee County	59.95%	86.0	58.34%	91.0	55.76%	98.0	61.59%	76.0	62.09%	74.0	58.21%	85.5	57.26%	84.0	59.32%	80.0
Loudoun County	74.89%	11.0	77.75%	6.0	79.92%	5.0	79.21%	5.0	77.00%	8.0	75.76%	8.0	74.88%	11.0	75.61%	9.0
Louisa County	84.22%	3.0	82.36%	3.0	80.62%	3.0	81.96%	3.0	83.25%	3.0	83.50%	3.0	82.72%	3.0	83.74%	3.0
Lunenburg County	67.17%	49.0	64.85%	60.0	67.47%	41.0	66.71%	47.0	65.30%	53.0	63.32%	63.0	61.77%	65.0	60.80%	74.0
Madison County	70.08%	32.0	68.20%	36.0	67.38%	42.5	63.90%	66.0	68.66%	35.0	67.92%	36.0	64.96%	49.0	66.60%	44.0
Mathews County	70.35%	31.0	74.06%	16.0	73.76%	15.0	72.34%	21.0	74.69%	14.0	75.47%	9.0	74.55%	12.0	75.85%	8.0
Mecklenburg County	60.75%	81.0	58.88%	87.0	58.98%	83.0	58.67%	85.0	59.31%	83.0	59.14%	81.0	60.19%	74.0	59.34%	79.0
Middlesex County	70.94%	25.0	72.28%	21.0	72.91%	18.0	73.67%	15.0	74.08%	16.0	74.50%	13.0	73.99%	14.0	74.03%	13.0
Montgomery County	68.90%	39.0	68.56%	35.0	66.04%	54.0	65.66%	56.0	64.43%	60.0	61.72%	70.0	59.97%	76.0	67.08%	41.0
Nelson County	72.79%	15.0	72.54%	18.0	72.54%	23.0	77.70%	8.0	76.10%	11.0	74.62%	12.0	73.89%	15.5	71.23%	24.0
New Kent County	70.51%	30.0	75.62%	12.0	75.67%	12.0	77.60%	9.0	77.23%	7.0	76.48%	7.0	70.65%	24.0	76.53%	7.0
Northampton County	66.98%	50.0	63.73%	65.0	70.02%	33.0	68.31%	38.0	71.93%	23.0	69.53%	31.0	67.76%	33.5	67.89%	36.5
Northumberland County	79.16%	5.0	81.56%	4.0	78.55%	7.0	80.28%	4.0	78.00%	6.0	78.55%	6.0	75.89%	8.0	76.96%	5.0
Nottoway County	63.82%	65.0	63.99%	64.0	62.09%	70.0	62.32%	73.0	62.82%	69.0	61.63%	71.0	60.86%	71.0	58.25%	82.0
Orange County	72.16%	17.0	70.34%	29.0	70.38%	32.0	69.15%	35.0	72.19%	21.0	70.09%	25.0	72.27%	19.0	73.83%	16.0
Page County	61.46%	78.0	60.83%	79.0	60.88%	77.0	57.73%	89.0	62.42%	72.0	70.00%	26.0	65.76%	43.0	63.61%	60.0
Patrick County	61.75%	76.0	62.00%	71.0	63.58%	64.0	65.27%	59.0	64.04%	62.5	62.41%	66.0	60.66%	72.0	58.37%	81.0
Pittsylvania County	50.34%	121.0	48.90%	121.5	52.27%	110.0	53.60%	104.0	55.69%	96.0	57.63%	87.0	59.26%	79.0	62.56%	64.0
Powhatan County	66.87%	51.0	67.69%	39.0	72.89%	19.0	71.36%	24.0	71.53%	26.0	71.67%	18.0	73.89%	15.5	73.50%	17.0
Prince Edward County	56.11%	99.0	55.04%	104.0	53.12%	106.0	52.43%	107.0	51.47%	114.0	50.82%	112.0	53.75%	101.0	53.67%	102.0
Prince George County	55.13%	104.0	58.56%	90.0	62.02%	71.0	63.70%	69.0	63.14%	66.0	61.96%	69.0	64.89%	50.0	68.59%	33.0
Prince William County	69.79%	33.0	71.51%	23.0	73.54%	16.5	72.86%	17.0	72.52%	20.0	70.79%	22.0	69.28%	27.0	69.51%	29.0
Pulaski County	60.70%	82.5	60.48%	80.0	60.23%	81.0	61.52%	77.0	62.29%	73.0	62.02%	68.0	58.44%	81.0	61.27%	71.0
Rappahannock County	72.06%	18.0	73.93%	17.0	69.30%	36.0	70.66%	28.0	64.04%	62.5	70.74%	23.0	71.55%	21.0	75.54%	10.0
Richmond County	64.78%	61.0	62.02%	70.0	61.50%	74.0	58.31%	86.0	60.03%	82.0	58.43%	84.0	59.59%	77.0	61.23%	72.0
Roanoke County	71.18%	22.0	70.46%	28.0	71.35%	28.0	68.29%	39.0	68.48%	38.0	63.79%	61.0	65.05%	48.0	68.46%	34.0
Rockbridge County	55.02%	105.0	54.50%	105.0	56.18%	96.0	50.41%	114.0	52.46%	109.0	53.57%	105.0	52.31%	103.0	48.24%	113.0

Table 1.7A: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Rockingham County	68.52%	41.5	66.78%	48.0	72.66%	22.0	73.36%	16.0	73.75%	18.0	65.80%	50.0	65.40%	45.0	62.66%	63.0
Russell County	59.89%	87.0	57.06%	98.0	54.01%	102.0	56.06%	96.0	58.68%	87.0	57.46%	88.0	56.18%	88.0	55.43%	92.0
Scott County	55.01%	106.0	53.65%	108.0	53.69%	103.0	55.35%	98.0	58.83%	85.0	57.03%	89.0	54.30%	98.0	53.47%	104.0
Shenandoah County	66.73%	53.0	67.31%	40.0	67.38%	42.5	67.66%	43.0	67.36%	42.0	68.49%	35.0	71.16%	22.0	71.26%	23.0
Smyth County	58.31%	91.0	59.98%	82.0	51.25%	112.0	50.46%	113.0	53.37%	106.0	55.94%	95.0	51.53%	105.5	55.56%	91.0
Southampton County	67.18%	48.0	69.56%	32.0	65.70%	56.0	66.38%	51.0	68.61%	37.0	66.19%	47.0	68.18%	32.0	68.98%	32.0
Spotsylvania County	57.24%	95.0	59.50%	85.0	62.50%	68.0	64.33%	63.0	65.14%	55.0	65.57%	52.0	64.49%	53.0	65.33%	51.0
Stafford County	68.52%	41.5	66.40%	49.0	68.88%	38.0	69.22%	33.0	69.24%	33.0	69.62%	30.0	69.04%	28.0	69.69%	28.0
Surry County	86.65%	2.0	89.89%	1.0	87.82%	1.0	86.05%	2.0	87.94%	2.0	88.21%	2.0	87.69%	1.0	88.24%	1.0
Sussex County	71.09%	23.5	70.73%	24.0	68.51%	39.0	66.36%	52.0	58.71%	86.0	66.73%	43.0	43.66%	123.0	41.11%	127.0
Tazewell County	62.77%	71.0	57.52%	95.0	55.60%	99.0	56.99%	92.0	58.52%	88.0	58.56%	82.0	58.88%	80.0	59.84%	78.0
Warren County	65.73%	57.0	64.21%	62.0	65.30%	59.0	66.02%	54.0	66.51%	44.5	71.42%	20.0	71.84%	20.0	72.64%	20.0
Washington County	62.31%	73.0	61.88%	72.0	60.89%	76.0	60.56%	81.0	60.09%	81.0	59.70%	79.0	57.33%	82.5	56.58%	87.0
Westmoreland County	73.92%	12.0	76.98%	8.0	80.08%	4.0	79.00%	7.0	80.29%	4.0	78.93%	5.0	79.61%	4.0	75.10%	11.0
Wise County	40.30%	132.0	40.65%	132.0	43.21%	129.0	44.98%	126.0	47.18%	122.0	45.68%	119.0	44.89%	121.0	46.33%	120.0
Wythe County	62.12%	74.0	61.51%	74.0	55.32%	100.0	53.97%	102.0	57.97%	90.0	52.87%	107.5	48.61%	114.0	49.55%	110.0
York County	62.34%	72.0	64.12%	63.0	65.76%	55.0	64.15%	64.0	64.94%	57.5	63.83%	59.0	63.91%	55.0	64.80%	55.0
Alexandria City	66.02%	54.0	67.18%	43.0	67.34%	44.0	68.20%	41.0	65.66%	49.0	64.95%	55.0	61.95%	64.0	62.54%	65.0
Bedford City	55.45%	102.0	54.14%	106.0	57.04%	93.0	55.75%	97.0	51.67%	111.5	43.60%	127.0	48.70%	113.0	48.22%	114.0
Bristol City	46.65%	126.0	48.80%	123.0	47.52%	124.0	50.02%	116.0	46.08%	126.0	45.83%	118.0	41.71%	128.0	41.97%	126.0
Buena Vista City	48.57%	122.0	53.69%	107.0	52.59%	108.0	53.31%	106.0	51.67%	111.5	51.48%	110.0	49.17%	112.0	49.46%	111.0
Charlottesville City	46.91%	125.0	46.99%	127.0	47.86%	122.0	49.42%	117.0	48.79%	116.0	46.08%	117.0	47.50%	116.0	46.70%	119.0
Chesapeake City	63.21%	69.0	66.36%	50.0	67.29%	45.0	66.93%	46.0	65.49%	51.0	65.16%	54.0	64.25%	54.0	64.59%	57.0
Clifton Forge City	47.11%	124.0	50.74%	116.0	48.45%	120.0	47.19%	122.0	47.32%	121.0	45.29%	121.0	43.52%	125.0	47.27%	116.0
Colonial Heights City	63.41%	68.0	58.57%	89.0	57.14%	92.0	56.78%	94.0	55.60%	98.0	54.06%	103.0	51.98%	104.0	50.75%	108.0
Covington City	52.42%	110.0	51.10%	114.0	49.59%	116.0	53.38%	105.0	53.27%	107.0	54.75%	100.0	55.73%	92.0	55.89%	89.0
Danville City	52.09%	113.0	49.96%	118.0	47.84%	123.0	47.48%	121.0	46.81%	123.0	44.59%	125.0	43.64%	124.0	43.41%	124.0
Emporia City	44.17%	129.0	43.35%	129.0	43.14%	130.0	41.55%	129.0	42.04%	131.0	41.21%	132.0	40.49%	130.0	36.99%	131.0
Fairfax City	57.60%	93.0	56.32%	100.0	57.63%	89.0	57.70%	90.0	56.90%	93.0	55.37%	97.0	54.21%	99.0	54.32%	98.0
Falls Church City	57.19%	96.0	60.34%	81.0	60.44%	80.0	63.27%	71.0	63.02%	67.0	62.39%	67.0	61.60%	66.5	60.59%	76.0
Franklin City	45.54%	128.0	47.26%	126.0	46.95%	125.0	45.40%	124.0	47.73%	120.0	44.49%	126.0	45.43%	120.0	47.68%	115.0
Fredericksburg City	52.11%	112.0	52.32%	110.0	52.33%	109.0	52.42%	108.0	51.52%	113.0	52.87%	107.5	49.23%	111.0	48.63%	112.0
Galax City	40.24%	133.0	38.97%	133.0	37.27%	133.0	38.26%	132.0	39.27%	132.0	35.87%	133.0	32.64%	134.0	34.00%	132.0
Hampton City	56.00%	100.0	55.51%	101.0	58.80%	85.0	57.87%	88.0	56.02%	95.0	52.98%	106.0	53.99%	100.0	52.92%	106.0
Harrisonburg City	43.94%	130.0	43.04%	130.0	42.37%	131.0	42.81%	128.0	43.03%	130.0	42.79%	128.0	40.22%	131.0	40.23%	128.0
Hopewell City	63.51%	66.5	65.93%	53.0	66.34%	51.0	67.42%	45.0	66.02%	46.0	66.47%	45.0	66.80%	37.0	65.30%	52.0
Lexington City	52.80%	109.0	49.93%	119.0	46.48%	127.0	45.15%	125.0	45.86%	127.0	45.15%	122.0	42.55%	126.0	43.76%	123.0
Lynchburg City	50.56%	119.0	47.71%	124.0	48.97%	119.0	48.98%	118.0	48.02%	118.0	44.76%	124.0	44.07%	122.0	45.51%	121.0
Manassas City	71.88%	19.0	72.26%	22.0	73.54%	16.5	72.70%	18.0	71.79%	24.0	69.86%	29.0	70.82%	23.0	67.47%	40.0

Table 1.7A: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Manassas Park City	69.12%	36.0	66.93%	45.0	69.53%	35.0	72.39%	20.0	69.99%	31.0	66.63%	44.0	65.11%	47.0	68.19%	35.0
Martinsville City	46.18%	127.0	45.26%	128.0	46.63%	126.0	47.93%	120.0	46.32%	125.0	41.84%	130.0	37.61%	132.0	37.35%	130.0
Newport News City	60.99%	79.0	62.63%	69.0	62.17%	69.0	61.18%	78.0	60.52%	79.0	56.75%	90.0	56.01%	89.0	55.27%	94.0
Norfolk City	51.42%	116.0	51.97%	111.0	53.51%	105.0	53.77%	103.0	54.38%	104.0	52.83%	109.0	49.67%	109.0	49.62%	109.0
Norton City	36.78%	135.0	30.85%	136.0	31.48%	136.0	33.52%	134.0	29.42%	135.0	27.10%	136.0	27.17%	136.0	28.11%	134.0
Petersburg City	56.46%	98.0	56.37%	99.0	57.61%	90.0	57.36%	91.0	56.40%	94.0	54.11%	102.0	56.80%	86.0	57.84%	84.0
Poquoson City	71.65%	20.0	70.67%	25.0	71.75%	26.0	71.75%	23.0	72.96%	19.0	73.27%	16.0	74.30%	13.0	73.86%	15.0
Portsmouth City	53.33%	108.0	55.08%	103.0	56.91%	94.0	56.92%	93.0	54.42%	103.0	54.14%	101.0	54.37%	96.5	53.70%	100.0
Radford City	41.91%	131.0	41.85%	131.0	42.17%	132.0	41.11%	130.0	43.71%	129.0	45.14%	123.0	45.91%	119.0	47.02%	117.0
Richmond City	55.20%	103.0	57.35%	97.0	59.98%	82.0	60.11%	82.0	59.24%	84.0	54.98%	99.0	54.49%	95.0	54.35%	97.0
Roanoke City	50.52%	120.0	49.87%	120.0	49.86%	115.0	51.17%	111.0	51.17%	115.0	45.59%	120.0	46.38%	118.0	45.38%	122.0
Salem City	58.85%	90.0	55.41%	102.0	58.64%	86.0	58.19%	87.0	58.11%	89.0	56.18%	92.0	56.25%	87.0	57.86%	83.0
South Boston City/2	51.86%	114.0	48.90%	121.5	48.17%	121.0	47.06%	123.0	46.57%	124.0	46.92%	116.0	46.44%	117.0	-----	----
Staunton City	52.21%	111.0	50.08%	117.0	50.57%	113.0	51.75%	109.0	51.80%	110.0	49.38%	113.0	47.52%	115.0	46.76%	118.0
Suffolk City	62.94%	70.0	63.51%	66.0	63.93%	62.0	64.01%	65.0	63.20%	65.0	61.18%	73.0	61.60%	66.5	61.60%	67.0
Virginia Beach City	57.08%	97.0	58.58%	88.0	60.67%	78.0	62.21%	75.0	62.60%	71.0	60.36%	75.0	59.33%	78.0	60.14%	77.0
Waynesboro City	51.76%	115.0	51.89%	113.0	53.06%	107.0	54.56%	101.0	55.16%	101.0	55.01%	98.0	54.62%	94.0	54.63%	95.0
Williamsburg City	31.55%	136.0	34.03%	135.0	33.03%	135.0	30.74%	136.0	30.72%	134.0	28.82%	135.0	28.95%	135.0	28.03%	135.0
Winchester City	47.23%	123.0	47.28%	125.0	46.29%	128.0	44.69%	127.0	45.47%	128.0	41.48%	131.0	41.77%	127.0	42.09%	125.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, the Halifax County profile relative to FY1996 captures the revenue effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 135, respectively.

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Table 1.7B: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Accomack County	70.54%	18.0	64.36%	52.0	63.59%	48.0	62.36%	46.0	61.09%	49.0	60.73%	54.0	57.66%	69.0	56.80%	72.0
Albemarle County	63.26%	58.0	63.27%	61.0	61.50%	64.0	60.03%	59.0	60.02%	57.0	60.52%	55.0	61.42%	55.0	62.58%	49.0
Alleghany County/2	68.01%	32.0	67.08%	39.0	68.28%	27.0	67.38%	25.0	59.94%	58.0	61.90%	50.0	65.07%	36.0	64.75%	41.0
Amelia County	45.55%	119.0	42.28%	124.0	43.86%	118.0	46.74%	110.0	46.35%	110.0	46.57%	111.0	44.77%	116.0	45.90%	108.0
Amherst County	55.68%	89.0	55.57%	90.0	57.13%	80.0	53.62%	90.0	52.43%	90.0	55.11%	77.0	55.07%	79.0	55.39%	78.0
Appomattox County	60.36%	71.0	55.67%	88.0	62.35%	55.0	62.50%	44.5	63.59%	38.0	65.17%	35.0	61.03%	57.0	61.81%	52.0
Arlington County	63.91%	54.5	63.58%	57.5	63.61%	47.0	62.06%	47.0	61.62%	46.0	59.72%	64.0	64.79%	40.0	65.59%	34.0
Augusta County	53.99%	96.0	54.88%	94.0	55.90%	83.0	54.37%	89.0	53.28%	84.0	54.31%	83.0	53.99%	83.0	54.20%	80.0
Bath County	82.11%	3.0	83.94%	2.0	81.24%	2.0	83.39%	2.0	79.40%	2.0	83.06%	2.0	82.36%	2.0	81.29%	2.0
Bedford County	64.74%	51.0	69.17%	23.0	68.62%	26.0	68.00%	23.0	67.24%	23.0	67.38%	22.0	67.39%	25.0	66.21%	32.0
Bland County	66.76%	37.0	64.81%	51.0	51.85%	99.0	55.02%	84.0	53.17%	86.0	51.39%	92.0	55.53%	76.5	41.64%	117.0
Botetourt County	65.93%	39.0	66.71%	43.0	70.24%	21.0	68.98%	19.0	66.45%	26.0	66.43%	28.0	67.85%	24.0	68.35%	21.0
Brunswick County	61.54%	67.0	62.55%	63.0	56.87%	81.0	56.30%	79.0	52.94%	87.0	53.25%	86.0	52.59%	88.0	46.24%	105.0
Buchanan County	38.26%	130.0	38.55%	132.0	40.85%	127.0	38.63%	127.0	34.97%	129.0	42.38%	121.0	42.08%	120.0	38.70%	123.5
Buckingham County	58.99%	78.0	63.40%	59.0	64.48%	44.0	61.81%	49.0	62.23%	44.0	59.96%	62.0	59.86%	61.0	62.04%	51.0
Campbell County	59.17%	77.0	59.11%	73.0	60.63%	69.0	58.43%	66.0	60.24%	56.0	58.71%	67.0	58.64%	66.0	59.04%	66.0
Caroline County	65.64%	44.0	64.03%	54.0	64.42%	45.0	61.57%	50.0	60.56%	54.0	62.21%	48.0	62.98%	47.0	61.14%	56.0
Carroll County	48.86%	109.0	46.17%	114.0	50.78%	101.5	51.10%	98.0	52.65%	88.0	50.88%	95.0	50.20%	93.0	47.73%	96.0
Charles City County	37.22%	132.0	39.69%	129.0	41.17%	126.0	42.15%	122.5	41.11%	125.0	50.73%	96.0	47.77%	103.0	50.71%	89.0
Charlotte County	63.18%	59.0	62.71%	62.0	59.73%	71.0	57.10%	76.0	56.47%	74.0	55.25%	76.0	55.65%	75.0	53.87%	83.0
Chesterfield County	70.15%	22.0	68.37%	28.0	65.55%	41.0	64.63%	40.0	63.25%	40.0	64.35%	37.0	65.14%	35.0	65.12%	38.5
Clarke County	77.12%	4.0	78.04%	5.0	76.49%	5.0	73.80%	7.0	70.93%	14.0	65.76%	31.0	67.37%	26.0	72.72%	8.0
Craig County	60.24%	72.0	59.54%	68.0	53.23%	94.0	54.56%	88.0	49.27%	100.0	53.99%	84.0	53.40%	86.0	55.93%	74.0
Culpeper County	64.96%	49.0	63.64%	56.0	63.10%	51.0	58.79%	64.0	61.00%	50.0	62.56%	46.0	61.92%	51.0	62.06%	50.0
Cumberland County	65.66%	42.0	66.76%	42.0	67.35%	34.5	65.26%	33.0	67.22%	24.0	67.10%	24.0	66.96%	28.0	65.32%	37.0
Dickenson County	48.28%	112.0	49.42%	109.0	50.02%	105.0	48.50%	105.5	45.08%	112.0	46.45%	112.0	45.48%	111.0	44.05%	115.0
Dinwiddie County	66.83%	36.0	68.54%	26.0	68.75%	25.0	70.55%	14.0	73.48%	7.0	72.44%	8.0	73.20%	8.0	70.11%	13.0
Essex County	64.59%	52.5	67.56%	37.0	66.06%	40.0	69.66%	18.0	64.80%	34.0	62.66%	44.0	64.85%	39.0	64.23%	45.0
Fairfax County	67.61%	33.0	67.59%	35.0	67.34%	36.0	66.60%	29.0	66.26%	27.0	68.91%	17.0	69.96%	15.0	70.90%	11.0
Fauquier County	73.63%	12.0	77.25%	6.0	73.20%	12.0	71.61%	12.0	70.09%	15.0	69.84%	13.0	69.18%	18.0	68.48%	20.0
Floyd County	65.84%	40.5	65.23%	49.0	64.82%	43.0	61.17%	51.0	58.58%	64.0	60.33%	57.0	60.54%	60.0	60.09%	63.0
Fluvanna County	68.39%	29.0	66.52%	44.0	67.85%	28.0	65.16%	35.0	64.02%	37.0	62.68%	43.0	63.61%	44.0	65.12%	38.5
Franklin County	62.51%	63.0	64.31%	53.0	62.12%	58.0	60.52%	55.0	60.60%	53.0	61.59%	51.0	62.51%	50.0	60.89%	57.5
Frederick County	60.73%	70.0	59.20%	72.0	60.21%	70.0	57.71%	73.0	56.68%	71.0	57.99%	69.0	58.91%	65.0	59.13%	65.0
Giles County	65.84%	40.5	67.02%	41.0	67.30%	37.0	63.17%	42.0	65.90%	29.0	65.34%	34.0	66.62%	29.0	66.63%	30.0
Gloucester County	65.16%	48.0	63.58%	57.5	63.46%	50.0	62.85%	43.0	64.21%	35.0	62.53%	47.0	57.76%	68.0	60.73%	61.0
Goochland County	73.65%	11.0	75.09%	10.0	77.15%	4.0	76.76%	4.0	74.80%	6.0	73.09%	6.0	74.65%	6.0	73.20%	6.0
Grayson County	51.76%	103.0	58.04%	77.0	50.67%	103.0	48.50%	105.5	47.71%	105.0	49.65%	100.0	46.96%	106.0	47.38%	100.0
Greene County	63.47%	56.0	63.90%	55.0	58.84%	73.0	58.78%	65.0	57.90%	68.0	58.33%	68.0	59.21%	64.0	57.57%	67.0

Table 1.7B: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Greensville County	52.08%	102.0	55.02%	92.0	49.11%	108.0	39.86%	126.0	42.64%	118.0	43.56%	118.0	41.37%	121.0	41.09%	119.0
Halifax County/2	52.47%	100.0	56.33%	85.0	57.92%	76.0	55.26%	82.0	55.11%	77.0	55.81%	73.0	57.05%	71.0	57.07%	69.0
Hanover County	70.21%	21.0	68.26%	29.0	69.11%	24.0	68.81%	20.0	67.59%	21.0	67.45%	20.0	69.28%	17.0	68.56%	19.0
Henrico County	61.21%	68.0	61.76%	67.0	61.47%	65.0	60.08%	58.0	58.14%	66.0	60.37%	56.0	61.19%	56.0	61.52%	53.0
Henry County	54.66%	92.0	57.63%	81.0	52.41%	95.0	48.53%	104.0	48.77%	101.0	51.32%	94.0	51.32%	89.0	47.17%	101.0
Highland County	65.21%	47.0	66.09%	45.5	70.94%	20.0	65.56%	32.0	68.02%	20.0	66.69%	26.5	68.77%	19.0	70.48%	12.0
Isle of Wight County	69.72%	24.0	70.58%	20.0	71.64%	17.0	70.13%	17.0	71.63%	11.0	70.71%	11.0	70.83%	12.0	69.92%	15.0
James City County	68.09%	30.5	67.78%	34.0	67.44%	32.0	67.18%	26.0	67.50%	22.0	67.44%	21.0	66.14%	31.0	67.78%	24.0
King and Queen County	56.61%	86.0	55.26%	91.0	54.59%	90.0	47.31%	109.0	47.78%	104.0	44.88%	114.0	44.06%	118.0	40.19%	120.0
King George County	62.38%	64.0	49.99%	107.0	43.79%	119.0	44.01%	116.0	44.13%	114.0	41.98%	122.0	45.55%	110.0	46.22%	106.0
King William County	73.00%	15.0	71.60%	15.0	71.54%	18.0	68.21%	22.0	68.52%	19.0	69.77%	14.0	70.27%	14.0	68.98%	18.0
Lancaster County	76.81%	5.0	75.28%	9.0	74.36%	9.0	73.91%	6.0	75.69%	5.0	77.42%	4.0	76.84%	4.0	75.36%	4.0
Lee County	58.66%	79.0	54.43%	96.0	62.00%	59.5	59.34%	61.0	59.20%	60.0	57.93%	70.0	57.54%	70.0	57.10%	68.0
Loudoun County	75.85%	6.0	76.59%	7.0	73.56%	11.0	71.73%	11.0	71.16%	12.0	73.04%	7.0	73.87%	7.0	74.56%	5.0
Louisa County	82.21%	2.0	80.41%	3.0	79.74%	3.0	77.02%	3.0	78.58%	3.0	80.09%	3.0	78.83%	3.0	78.64%	3.0
Lunenburg County	56.85%	84.0	54.98%	93.0	57.27%	79.0	52.31%	92.0	52.04%	92.0	50.51%	98.0	49.81%	95.0	47.85%	94.0
Madison County	67.26%	35.0	67.04%	40.0	64.18%	46.0	64.02%	41.0	58.98%	61.0	60.05%	60.0	59.80%	62.0	60.77%	60.0
Mathews County	74.73%	8.0	76.05%	8.0	74.86%	8.0	73.56%	9.0	72.25%	9.0	69.03%	16.0	71.86%	10.0	72.82%	7.0
Mecklenburg County	57.53%	81.0	58.38%	76.0	57.78%	77.0	59.14%	62.0	60.45%	55.0	67.33%	23.0	62.53%	49.0	59.61%	64.0
Middlesex County	73.08%	14.0	71.34%	17.0	70.95%	19.0	68.53%	21.0	69.23%	17.0	69.97%	12.0	71.26%	11.0	69.90%	16.0
Montgomery County	63.91%	54.5	64.96%	50.0	66.18%	39.0	65.18%	34.0	63.38%	39.0	66.91%	25.0	68.31%	23.0	67.27%	26.0
Nelson County	68.46%	28.0	68.17%	30.0	67.61%	30.0	72.93%	10.0	66.82%	25.0	67.66%	19.0	69.57%	16.0	69.97%	14.0
New Kent County	70.41%	19.0	70.83%	19.0	73.13%	14.0	70.82%	13.0	69.32%	16.0	69.58%	15.0	68.76%	20.0	68.18%	22.0
Northampton County	65.43%	46.0	56.76%	84.0	62.65%	54.0	58.18%	67.0	56.99%	70.0	59.82%	63.0	61.46%	54.0	61.37%	54.0
Northumberland County	74.47%	9.0	78.55%	4.0	76.23%	6.0	75.97%	5.0	71.01%	13.0	71.21%	10.0	70.37%	13.0	69.27%	17.0
Nottoway County	59.48%	76.0	57.80%	79.0	54.32%	91.0	52.56%	91.0	50.73%	95.0	48.82%	102.0	48.42%	98.0	47.43%	99.0
Orange County	72.25%	16.0	72.34%	13.0	72.05%	16.0	66.73%	28.0	66.08%	28.0	66.69%	26.5	64.77%	41.0	64.86%	40.0
Page County	62.02%	65.0	69.16%	24.0	62.79%	53.0	58.96%	63.0	60.75%	51.5	61.15%	52.0	68.32%	22.0	68.09%	23.0
Patrick County	55.90%	88.0	58.83%	75.0	62.00%	59.5	54.74%	86.0	54.32%	82.0	53.77%	85.0	54.75%	80.0	55.61%	76.0
Pittsylvania County	62.68%	62.0	61.86%	66.0	61.89%	61.0	60.46%	56.0	63.20%	41.0	62.80%	42.0	64.29%	43.0	65.48%	36.0
Powhatan County	70.57%	17.0	71.48%	16.0	72.81%	15.0	70.32%	16.0	76.16%	4.0	71.84%	9.0	72.92%	9.0	71.66%	10.0
Prince Edward County	52.58%	99.0	51.05%	103.0	53.33%	93.0	49.98%	100.0	50.28%	97.0	50.21%	99.0	47.92%	101.0	47.49%	98.0
Prince George County	69.60%	25.0	68.50%	27.0	67.59%	31.0	64.79%	39.0	58.91%	62.5	65.40%	33.0	63.56%	45.0	66.60%	31.0
Prince William County	68.78%	27.0	67.85%	32.0	67.23%	38.0	65.07%	36.0	63.05%	42.0	63.27%	39.0	65.65%	33.0	66.69%	29.0
Pulaski County	61.13%	69.0	56.01%	87.0	55.37%	85.0	52.14%	96.0	54.88%	78.0	51.66%	90.0	54.29%	82.0	53.88%	82.0
Rappahannock County	75.00%	7.0	74.94%	11.0	74.34%	10.0	73.74%	8.0	73.37%	8.0	73.39%	5.0	74.67%	5.0	72.36%	9.0
Richmond County	59.99%	74.0	58.98%	74.0	49.22%	107.0	48.65%	103.0	45.75%	111.0	47.15%	109.0	45.68%	109.0	47.81%	95.0
Roanoke County	69.06%	26.0	68.77%	25.0	67.68%	29.0	66.38%	30.0	65.42%	30.0	65.42%	32.0	66.10%	32.0	65.53%	35.0
Rockbridge County	49.55%	108.0	50.62%	105.0	51.88%	98.0	49.54%	102.0	49.98%	98.0	52.11%	89.0	54.49%	81.0	52.71%	87.0

Table 1.7B: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Rockingham County	63.29%	57.0	63.37%	60.0	62.22%	56.0	60.09%	57.0	58.48%	65.0	61.92%	49.0	63.05%	46.0	64.04%	46.0
Russell County	56.66%	85.0	50.63%	104.0	55.21%	88.0	54.93%	85.0	51.32%	94.0	48.46%	103.0	45.40%	112.0	45.80%	110.0
Scott County	55.48%	90.0	54.26%	97.0	57.31%	78.0	57.67%	74.0	55.58%	76.0	54.80%	78.0	47.91%	102.0	48.89%	92.0
Shenandoah County	70.27%	20.0	71.07%	18.0	75.21%	7.0	64.83%	38.0	65.17%	32.0	64.29%	38.0	67.30%	27.0	67.14%	27.0
Smyth County	51.33%	104.0	57.32%	82.0	60.74%	68.0	57.97%	70.0	54.52%	80.0	51.53%	91.0	48.06%	100.0	46.72%	103.0
Southampton County	69.75%	23.0	69.98%	21.0	70.07%	22.0	67.60%	24.0	68.60%	18.0	66.27%	29.0	64.89%	38.0	64.62%	43.0
Spotsylvania County	65.65%	43.0	66.02%	48.0	67.35%	34.5	65.96%	31.0	65.33%	31.0	64.80%	36.0	65.27%	34.0	63.78%	47.0
Stafford County	68.09%	30.5	69.30%	22.0	67.39%	33.0	64.94%	37.0	64.06%	36.0	63.22%	40.0	65.01%	37.0	64.55%	44.0
Surry County	88.88%	1.0	88.06%	1.0	84.35%	1.0	88.48%	1.0	87.68%	1.0	87.82%	1.0	89.95%	1.0	90.46%	1.0
Sussex County	48.82%	110.0	52.28%	98.0	43.28%	121.0	58.11%	68.0	48.67%	102.0	48.99%	101.0	45.35%	113.0	35.56%	126.0
Tazewell County	57.23%	82.0	57.64%	80.0	56.52%	82.0	56.80%	77.0	54.45%	81.0	54.60%	81.0	49.93%	94.0	53.08%	86.0
Warren County	67.53%	34.0	66.09%	45.5	61.74%	63.0	61.83%	48.0	62.94%	43.0	60.20%	58.0	59.26%	63.0	60.22%	62.0
Washington County	53.45%	97.0	57.29%	83.0	58.90%	72.0	57.37%	75.0	56.54%	73.0	58.96%	65.0	56.13%	73.0	54.74%	79.0
Westmoreland County	73.33%	13.0	71.74%	14.0	60.98%	67.0	56.26%	80.0	58.05%	67.0	57.45%	71.0	53.95%	84.0	53.24%	85.0
Wise County	43.99%	123.0	45.70%	116.0	48.57%	111.0	44.87%	113.0	43.09%	116.0	44.56%	116.0	46.42%	107.0	44.76%	112.0
Wythe County	47.01%	115.0	50.28%	106.0	50.03%	104.0	45.67%	111.0	48.04%	103.0	45.49%	113.0	48.33%	99.0	44.42%	114.0
York County	64.59%	52.5	67.37%	38.0	63.54%	49.0	61.05%	52.0	61.91%	45.0	61.08%	53.0	61.48%	53.0	60.88%	59.0
Alexandria City	63.09%	60.0	62.43%	64.0	62.13%	57.0	62.50%	44.5	61.14%	47.0	63.12%	41.0	64.60%	42.0	65.94%	33.0
Bedford City	47.22%	114.0	43.14%	122.0	45.66%	114.0	43.49%	120.0	41.50%	123.0	47.27%	108.0	45.22%	114.0	46.19%	107.0
Bristol City	39.58%	128.0	41.17%	126.0	38.26%	129.0	36.56%	129.0	34.40%	130.0	35.23%	128.0	33.13%	130.0	33.83%	130.0
Buena Vista City	49.92%	107.0	51.92%	100.0	51.84%	100.0	49.57%	101.0	47.48%	106.0	47.56%	105.0	48.67%	97.0	48.93%	91.0
Charlottesville City	47.44%	113.0	44.26%	119.0	44.04%	117.0	43.51%	119.0	42.20%	120.0	44.28%	117.0	45.18%	115.0	45.22%	111.0
Chesapeake City	63.08%	61.0	62.03%	65.0	61.23%	66.0	60.58%	54.0	59.70%	59.0	60.16%	59.0	60.60%	59.0	60.89%	57.5
Clifton Forge City/2	44.16%	121.0	42.52%	123.0	42.06%	123.0	43.60%	118.0	42.63%	119.0	-----	-----	-----	-----	-----	-----
Colonial Heights City	50.08%	106.0	48.79%	112.0	46.53%	112.0	45.30%	112.0	46.40%	109.0	47.42%	106.5	45.86%	108.0	44.48%	113.0
Covington City	56.11%	87.0	56.31%	86.0	54.80%	89.0	57.73%	72.0	57.22%	69.0	55.97%	72.0	55.53%	76.5	55.96%	73.0
Danville City	42.90%	125.0	43.48%	121.0	42.00%	124.0	41.32%	125.0	39.09%	126.0	38.79%	125.0	40.23%	123.0	37.53%	125.0
Emporia City	38.37%	129.0	39.63%	130.0	36.29%	131.0	34.40%	130.0	32.34%	131.0	32.42%	131.0	32.17%	132.0	33.16%	131.0
Fairfax City	52.26%	101.0	51.97%	99.0	50.78%	101.5	50.66%	99.0	49.84%	99.0	52.74%	88.0	53.52%	85.0	53.67%	84.0
Falls Church City	60.10%	73.0	59.47%	69.0	58.66%	74.0	57.74%	71.0	56.09%	75.0	59.99%	61.0	60.74%	58.0	62.59%	48.0
Franklin City	48.42%	111.0	44.08%	120.0	41.29%	125.0	42.05%	124.0	42.04%	121.0	35.72%	127.0	38.25%	126.0	34.78%	127.0
Fredericksburg City	46.31%	117.0	45.92%	115.0	45.50%	115.0	43.40%	121.0	42.81%	117.0	40.39%	123.0	38.94%	125.0	38.89%	122.0
Galax City	32.93%	133.0	36.35%	133.0	33.47%	133.0	31.89%	133.0	30.21%	132.0	34.15%	129.0	34.50%	128.0	32.98%	132.0
Hampton City	52.92%	98.0	51.51%	102.0	49.57%	106.0	52.16%	95.0	50.59%	96.0	47.42%	106.5	48.68%	96.0	46.57%	104.0
Harrisonburg City	40.01%	127.0	40.17%	128.0	38.51%	128.0	38.39%	128.0	37.45%	127.0	37.49%	126.0	36.52%	127.0	34.26%	129.0
Hopewell City	64.85%	50.0	66.04%	47.0	62.99%	52.0	55.72%	81.0	61.11%	48.0	58.93%	66.0	61.84%	52.0	64.64%	42.0
Lexington City	41.96%	126.0	40.75%	127.0	34.29%	132.0	34.02%	132.0	29.26%	133.0	32.28%	132.0	32.80%	131.0	39.93%	121.0
Lynchburg City	44.03%	122.0	44.56%	118.0	43.40%	120.0	44.23%	114.0	41.58%	122.0	42.58%	120.0	40.45%	122.0	41.50%	118.0
Manassas City	66.50%	38.0	67.79%	33.0	69.61%	23.0	66.84%	27.0	65.15%	33.0	62.63%	45.0	62.67%	48.0	61.23%	55.0

Table 1.7B: Percentage of Local-Source Revenue from Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Manassas Park City	65.55%	45.0	67.92%	31.0	65.15%	42.0	59.91%	60.0	60.75%	51.5	65.84%	30.0	66.16%	30.0	67.43%	25.0
Martinsville City	37.48%	131.0	38.81%	131.0	37.73%	130.0	34.20%	131.0	36.59%	128.0	33.21%	130.0	34.08%	129.0	34.40%	128.0
Newport News City	54.83%	91.0	49.38%	110.0	52.00%	96.0	52.25%	94.0	51.89%	93.0	50.54%	97.0	50.94%	90.0	48.56%	93.0
Norfolk City	50.77%	105.0	49.70%	108.0	49.04%	109.0	48.32%	107.0	46.95%	107.0	48.22%	104.0	47.54%	104.0	47.56%	97.0
Norton City	29.19%	135.0	28.66%	134.0	28.31%	134.0	25.54%	135.0	25.84%	134.0	21.34%	134.0	24.89%	134.0	22.25%	134.0
Petersburg City	58.42%	80.0	59.21%	71.0	55.52%	84.0	56.38%	78.0	53.97%	83.0	55.76%	74.0	55.12%	78.0	55.47%	77.0
Poquoson City	74.33%	10.0	74.06%	12.0	73.14%	13.0	70.42%	15.0	71.85%	10.0	67.82%	18.0	68.40%	21.0	67.12%	28.0
Portsmouth City	54.33%	94.0	54.56%	95.0	53.49%	92.0	51.81%	97.0	52.34%	91.0	51.36%	93.0	50.87%	91.0	49.62%	90.0
Radford City	46.27%	118.0	47.20%	113.0	45.81%	113.0	43.74%	117.0	44.88%	113.0	44.87%	115.0	44.70%	117.0	45.88%	109.0
Richmond City	54.40%	93.0	55.62%	89.0	55.22%	87.0	54.57%	87.0	52.63%	89.0	54.44%	82.0	55.85%	74.0	55.64%	75.0
Roanoke City	45.31%	120.0	49.10%	111.0	48.83%	110.0	47.79%	108.0	46.74%	108.0	46.67%	110.0	47.08%	105.0	47.15%	102.0
Salem City	57.20%	83.0	58.02%	78.0	55.25%	86.0	55.03%	83.0	54.64%	79.0	54.74%	79.0	53.36%	87.0	53.96%	81.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	46.39%	116.0	44.68%	117.0	45.29%	116.0	44.10%	115.0	43.51%	115.0	42.88%	119.0	43.26%	119.0	43.24%	116.0
Suffolk City	61.88%	66.0	67.58%	36.0	61.80%	62.0	60.73%	53.0	58.91%	62.5	55.32%	75.0	56.31%	72.0	56.81%	71.0
Virginia Beach City	59.52%	75.0	59.23%	70.0	58.37%	75.0	58.01%	69.0	56.55%	72.0	54.69%	80.0	57.92%	67.0	56.99%	70.0
Waynesboro City	54.23%	95.0	51.65%	101.0	51.89%	97.0	52.29%	93.0	53.27%	85.0	52.78%	87.0	50.37%	92.0	50.98%	88.0
Williamsburg City	29.37%	134.0	28.11%	135.0	27.02%	135.0	25.86%	134.0	25.59%	135.0	25.24%	133.0	28.08%	133.0	29.04%	133.0
Winchester City	43.05%	124.0	41.87%	125.0	42.87%	122.0	42.15%	122.5	41.28%	124.0	40.11%	124.0	39.40%	124.0	38.70%	123.5

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY1997-2004 interval captures the revenue effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2004 reflect the fiscal impact of the Clifton Forge reversion.

3

The rank score of a given locality may vary from 1 (highest percentage) to 135 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 134, respectively.

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Table 1.8: Mean and Median Annual Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Accomack County	64.92%	46.0	66.44%	38.0
Albemarle County	63.18%	59.0	62.92%	61.0
Alleghany County/3	68.43%	26.0	69.26%	22.0
Amelia County	52.18%	105.0	47.67%	113.0
Amherst County	55.23%	90.0	55.16%	92.0
Appomattox County	61.87%	63.0	61.48%	66.0
Arlington County	63.88%	53.0	63.69%	58.0
Augusta County	55.31%	89.0	55.34%	89.0
Bath County	84.29%	2.0	83.67%	2.0
Bedford County	69.75%	21.0	68.31%	28.0
Bland County	60.58%	69.0	64.58%	49.5
Botetourt County	67.24%	35.0	66.79%	35.0
Brunswick County	59.12%	74.0	60.55%	70.0
Buchanan County	38.85%	130.0	38.59%	130.0
Buckingham County	61.09%	66.0	60.89%	68.0
Campbell County	61.02%	67.0	60.43%	71.0
Caroline County	64.47%	47.0	63.94%	53.0
Carroll County	52.16%	106.0	50.83%	106.0
Charles City County	44.11%	122.0	41.14%	127.0
Charlotte County	62.06%	62.0	63.73%	56.0
Chesterfield County	67.84%	30.0	68.67%	27.0
Clarke County	75.32%	6.0	76.81%	4.0
Craig County	61.29%	65.0	60.80%	69.0
Culpeper County	65.18%	44.0	65.11%	46.0
Cumberland County	60.86%	68.0	63.37%	59.0
Dickenson County	49.91%	113.0	50.45%	108.0
Dinwiddie County	67.38%	33.0	66.30%	39.0
Essex County	65.74%	39.0	65.27%	44.0
Fairfax County	68.99%	23.0	68.75%	24.0
Fauquier County	72.86%	11.0	73.42%	11.0
Floyd County	63.66%	55.0	64.86%	48.0
Fluvanna County	68.50%	25.0	68.10%	30.0
Franklin County	62.14%	61.0	61.85%	63.0
Frederick County	59.66%	72.0	59.43%	74.0
Giles County	66.48%	37.0	66.62%	37.0
Gloucester County	65.73%	40.0	65.51%	42.5
Goochland County	73.60%	8.0	73.45%	10.0
Grayson County	53.09%	100.0	51.68%	105.0
Greene County	63.76%	54.0	64.27%	51.0
Greensville County	52.21%	104.0	55.43%	88.0
Halifax County/3	53.18%	99.0	53.94%	97.5

Table 1.8: Mean and Median Annual Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Hanover County	68.30%	27.5	68.69%	26.0
Henrico County	62.16%	60.0	61.49%	65.0
Henry County	52.86%	102.0	53.01%	100.0
Highland County	70.98%	19.0	70.36%	20.5
Isle of Wight County	73.12%	10.0	72.55%	13.0
James City County	66.46%	38.0	67.29%	34.0
King and Queen County	58.03%	80.0	54.92%	94.0
King George County	55.04%	91.0	56.66%	84.0
King William County	71.71%	15.5	72.11%	14.0
Lancaster County	74.89%	7.0	75.22%	7.0
Lee County	58.67%	78.0	58.50%	81.0
Loudoun County	75.34%	5.0	75.25%	6.0
Louisa County	81.12%	3.0	81.29%	3.0
Lunenburg County	58.69%	77.0	59.03%	77.0
Madison County	64.99%	45.0	65.78%	41.0
Mathews County	73.51%	9.0	73.91%	8.0
Mecklenburg County	59.88%	71.0	59.22%	76.0
Middlesex County	71.92%	14.0	71.81%	16.0
Montgomery County	65.53%	41.0	65.85%	40.0
Nelson County	71.41%	18.0	71.89%	15.0
New Kent County	72.58%	12.0	70.82%	19.0
Northampton County	64.30%	48.5	64.58%	49.5
Northumberland County	76.00%	4.0	76.59%	5.0
Nottoway County	57.21%	82.0	58.87%	79.0
Orange County	69.76%	20.0	70.36%	20.5
Page County	63.37%	57.0	62.22%	62.0
Patrick County	59.25%	73.0	59.74%	73.0
Pittsylvania County	58.93%	75.0	61.16%	67.0
Powhatan County	71.70%	17.0	71.66%	18.0
Prince Edward County	51.83%	108.0	51.95%	104.0
Prince George County	63.93%	52.0	64.25%	52.0
Prince William County	68.59%	24.0	69.03%	23.0
Pulaski County	57.90%	81.0	59.34%	75.0
Rappahannock County	72.48%	13.0	73.38%	12.0
Richmond County	55.57%	87.0	58.71%	80.0
Roanoke County	67.59%	32.0	67.99%	31.0
Rockbridge County	52.10%	107.0	52.21%	103.0
Rockingham County	65.34%	42.0	63.71%	57.0
Russell County	53.95%	97.0	55.32%	90.0
Scott County	54.58%	93.0	54.91%	95.0
Shenandoah County	68.29%	29.0	67.37%	33.0

Table 1.8: Mean and Median Annual Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Smyth County	54.04%	96.0	53.95%	96.0
Southampton County	67.66%	31.0	67.89%	32.0
Spotsylvania County	64.27%	50.0	65.21%	45.0
Stafford County	67.32%	34.0	68.30%	29.0
Surry County	88.01%	1.0	88.00%	1.0
Sussex County	54.25%	94.0	50.64%	107.0
Tazewell County	56.81%	83.0	57.11%	83.0
Warren County	65.22%	43.0	65.51%	42.5
Washington County	58.30%	79.0	58.13%	82.0
Westmoreland County	69.31%	22.0	73.62%	9.0
Wise County	44.70%	120.0	44.88%	120.5
Wythe County	51.32%	110.0	49.79%	110.0
York County	63.48%	56.0	63.87%	54.0
Alexandria City	64.30%	48.5	63.86%	55.0
Bedford City	48.39%	114.0	47.25%	116.0
Bristol City	41.30%	126.0	41.44%	126.0
Buena Vista City	50.37%	111.0	49.75%	111.0
Charlottesville City	46.03%	118.0	46.39%	118.0
Chesapeake City	63.22%	58.0	63.14%	60.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	51.45%	109.0	50.42%	109.0
Covington City	54.74%	92.0	55.63%	87.0
Danville City	43.82%	123.0	43.45%	123.0
Emporia City	38.23%	131.0	39.00%	129.0
Fairfax City	54.09%	95.0	53.94%	97.5
Falls Church City	60.26%	70.0	60.39%	72.0
Franklin City	43.57%	124.0	44.95%	119.0
Fredericksburg City	47.10%	116.0	47.47%	114.5
Galax City	35.19%	132.0	34.32%	132.0
Hampton City	52.72%	103.0	52.92%	101.5
Harrisonburg City	40.08%	128.0	40.20%	128.0
Hopewell City	63.99%	51.0	65.07%	47.0
Lexington City	41.06%	127.0	42.25%	124.0
Lynchburg City	45.06%	119.0	44.39%	122.0
Manassas City	68.30%	27.5	68.70%	25.0
Manassas Park City	66.66%	36.0	66.78%	36.0
Martinsville City	39.73%	129.0	37.67%	131.0
Newport News City	55.37%	88.0	55.05%	93.0
Norfolk City	50.33%	112.0	49.68%	112.0
Norton City	28.15%	134.0	28.21%	134.0
Petersburg City	56.43%	84.0	56.39%	85.0

Table 1.8: Mean and Median Annual Percentage of Local-Source Revenue from Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Poquoson City	71.71%	15.5	71.80%	17.0
Portsmouth City	53.58%	98.0	53.92%	99.0
Radford City	44.51%	121.0	44.88%	120.5
Richmond City	55.88%	86.0	55.21%	91.0
Roanoke City	48.04%	115.0	47.47%	114.5
Salem City	56.36%	85.0	56.22%	86.0
South Boston City/3	-----	----	-----	----
Staunton City	47.09%	117.0	46.58%	117.0
Suffolk City	61.33%	64.0	61.70%	64.0
Virginia Beach City	58.89%	76.0	58.91%	78.0
Waynesboro City	53.01%	101.0	52.92%	101.5
Williamsburg City	29.01%	133.0	28.88%	133.0
Winchester City	42.86%	125.0	42.12%	125.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2004 time frame has been determined through (1) the addition of the locality's annual rates of revenue derivation from the specified sources and (2) the division of the resulting total by the number of measurement periods (i.e., 16). When the yearly percentages for a designated jurisdiction are grouped on the basis of size, the median statistic falls halfway between the eighth and ninth values in the series of 16 local scores relative to the FY1989-2004 interval.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction across the time span under review.

4

The rank score of a particular locality may vary from 1 (highest percentage) to 134 (lowest percentage).

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**Non-Property Tax Revenue
FY1989-2004
Tables 2.1A-2.8**

Table 2.1A
Mean Per Capita Amount
of
Local-Source Revenue
from
Non-Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$94.75	\$101.42	\$104.05	\$106.66	\$112.75	\$119.24	\$124.72	\$128.40	\$136.08	\$140.42	\$147.74	\$154.71	\$167.94	\$170.38	\$178.17	\$190.47
Cities	\$290.40	\$310.44	\$314.05	\$326.55	\$340.93	\$369.18	\$388.66	\$399.10	\$423.58	\$442.00	\$471.43	\$494.10	\$520.93	\$531.81	\$548.23	\$588.21
All Jurisdictions	\$151.70	\$162.26	\$165.17	\$170.66	\$179.16	\$191.98	\$201.54	\$207.19	\$219.75	\$228.20	\$241.95	\$253.49	\$270.68	\$275.57	\$285.87	\$306.23

Table 2.1B
Median Per Capita Amount
of
Local-Source Revenue
from
Non-Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$79.43	\$83.55	\$88.34	\$85.86	\$86.91	\$97.19	\$103.88	\$105.08	\$110.50	\$111.69	\$117.25	\$125.04	\$132.86	\$136.29	\$147.52	\$154.43
Cities	\$253.87	\$271.48	\$269.41	\$282.77	\$300.54	\$325.30	\$350.44	\$343.15	\$370.07	\$391.22	\$417.19	\$441.47	\$440.58	\$472.71	\$463.76	\$503.94
All Jurisdictions	\$91.61	\$99.91	\$102.91	\$107.15	\$112.23	\$118.86	\$125.29	\$130.55	\$140.71	\$146.46	\$156.79	\$161.55	\$173.90	\$178.24	\$188.55	\$203.44

1. As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. The mean and median statistics covering FY1989 through FY2004 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2004 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2004 statistics take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 2.2A: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Accomack County	\$87.96	72.0	\$95.41	73.0	\$95.00	78.0	\$96.65	79.0	\$102.06	79.0	\$101.02	83.0	\$100.83	91.0	\$105.08	88.0
Albemarle County	\$185.18	42.0	\$194.34	40.0	\$202.94	40.0	\$212.87	38.0	\$233.66	38.0	\$240.46	40.0	\$248.41	38.0	\$251.79	39.0
Alleghany County	\$90.20	70.0	\$92.98	75.0	\$97.85	75.0	\$102.29	74.0	\$108.39	73.0	\$113.13	73.0	\$119.14	74.0	\$142.49	64.0
Amelia County	\$81.49	83.0	\$82.80	91.0	\$94.00	80.0	\$92.74	84.0	\$100.20	81.0	\$99.59	85.0	\$106.95	85.0	\$101.98	92.0
Amherst County	\$79.84	85.0	\$91.04	77.0	\$107.02	68.0	\$113.47	66.0	\$115.03	67.0	\$118.72	70.0	\$121.18	73.0	\$135.89	66.0
Appomattox County	\$49.77	125.0	\$66.27	109.0	\$72.38	106.0	\$69.83	110.0	\$73.47	110.0	\$89.90	96.0	\$95.21	100.0	\$96.62	100.0
Arlington County	\$287.76	18.0	\$357.60	14.0	\$385.16	14.0	\$448.85	7.0	\$467.77	6.0	\$492.17	6.0	\$502.45	9.0	\$513.59	9.0
Augusta County	\$111.47	63.0	\$116.00	64.0	\$119.11	61.0	\$121.87	64.0	\$140.31	58.0	\$156.08	58.0	\$157.98	59.0	\$160.03	59.0
Bath County	\$98.24	67.0	\$101.55	69.0	\$101.24	72.0	\$105.13	70.0	\$106.76	75.0	\$101.06	82.0	\$108.01	83.0	\$111.80	80.0
Bedford County	\$36.34	135.0	\$38.72	135.0	\$38.68	135.0	\$46.59	134.0	\$57.67	132.0	\$68.17	125.0	\$71.54	124.0	\$74.80	122.0
Bland County	\$49.48	126.0	\$51.55	126.0	\$51.44	127.0	\$54.20	130.0	\$59.34	129.0	\$63.15	131.0	\$61.55	133.0	\$61.79	133.0
Botetourt County	\$79.53	87.0	\$83.55	89.0	\$101.28	71.0	\$102.93	73.0	\$114.79	68.0	\$114.80	72.0	\$123.73	70.0	\$132.94	68.0
Brunswick County	\$61.31	111.0	\$62.92	113.0	\$62.46	117.0	\$62.67	122.0	\$73.58	109.0	\$77.52	112.0	\$81.69	112.0	\$81.07	115.0
Buchanan County	\$345.61	12.0	\$369.73	13.0	\$398.52	11.0	\$341.94	18.0	\$355.70	19.0	\$321.56	22.0	\$338.16	22.0	\$376.16	19.0
Buckingham County	\$69.99	99.0	\$74.62	97.0	\$79.13	96.0	\$78.67	100.0	\$79.24	102.0	\$80.22	110.0	\$79.28	118.0	\$76.43	120.0
Campbell County	\$54.89	118.0	\$58.90	120.0	\$64.39	116.0	\$65.86	114.0	\$73.24	111.0	\$76.04	113.0	\$107.22	84.0	\$107.17	85.0
Caroline County	\$87.11	75.0	\$98.26	70.0	\$108.65	67.0	\$115.02	65.0	\$124.31	64.0	\$120.65	67.0	\$129.96	66.0	\$134.27	67.0
Carroll County	\$42.92	130.0	\$46.09	131.0	\$45.88	132.0	\$59.04	125.0	\$66.31	120.0	\$70.87	120.0	\$78.38	119.0	\$71.29	125.0
Charles City County	\$58.92	115.0	\$65.06	110.0	\$69.10	111.0	\$65.80	115.0	\$69.38	118.0	\$70.66	121.0	\$76.21	120.0	\$81.52	114.0
Charlotte County	\$53.89	119.0	\$55.37	122.0	\$54.34	124.0	\$52.74	132.0	\$53.38	134.0	\$60.97	133.0	\$67.35	128.0	\$69.81	126.0
Chesterfield County	\$177.73	46.0	\$182.83	46.0	\$181.38	48.0	\$184.23	46.0	\$192.31	49.0	\$205.05	49.0	\$205.53	50.0	\$216.21	48.0
Clarke County	\$52.54	121.0	\$51.71	125.0	\$51.55	126.0	\$64.63	116.0	\$66.30	121.5	\$79.83	111.0	\$86.62	109.0	\$87.24	107.0
Craig County	\$26.57	136.0	\$33.95	136.0	\$30.65	136.0	\$29.99	136.0	\$60.52	128.0	\$67.28	127.0	\$68.38	127.0	\$67.94	128.0
Culpeper County	\$109.03	64.0	\$113.72	66.0	\$113.15	66.0	\$110.93	68.0	\$111.88	70.0	\$120.55	68.0	\$138.74	65.0	\$126.45	71.0
Cumberland County	\$66.21	106.0	\$72.34	101.0	\$75.01	102.0	\$79.24	98.0	\$79.71	99.0	\$85.22	102.0	\$91.34	104.0	\$95.42	101.0
Dickenson County	\$219.81	34.0	\$210.76	39.0	\$232.31	34.0	\$249.93	29.0	\$301.87	22.0	\$264.01	32.0	\$223.37	45.0	\$202.56	51.0
Dinwiddie County	\$84.80	78.0	\$89.49	82.0	\$95.23	76.0	\$89.74	88.0	\$101.06	80.0	\$107.28	78.0	\$111.68	79.0	\$122.81	73.0
Essex County	\$123.46	57.0	\$132.38	57.0	\$124.43	60.0	\$131.85	60.0	\$135.51	61.0	\$135.76	63.0	\$141.53	63.0	\$155.18	61.0
Fairfax County	\$229.55	31.0	\$232.84	36.0	\$239.19	30.0	\$236.60	32.0	\$259.21	30.0	\$273.53	29.0	\$287.91	28.0	\$296.05	29.0
Fauquier County	\$129.49	55.0	\$123.08	61.0	\$113.74	65.0	\$130.73	61.0	\$122.26	65.0	\$134.34	64.0	\$142.93	62.0	\$148.51	62.0
Floyd County	\$69.21	100.0	\$72.11	102.0	\$72.07	107.0	\$73.82	107.0	\$79.29	101.0	\$82.31	105.0	\$91.64	103.0	\$89.39	106.0
Fluvanna County	\$41.95	133.0	\$42.45	134.0	\$41.00	134.0	\$38.04	135.0	\$62.26	126.0	\$75.71	114.0	\$71.00	126.0	\$72.44	124.0
Franklin County	\$83.87	79.0	\$90.83	78.0	\$94.60	79.0	\$93.78	81.0	\$104.38	78.0	\$107.31	77.0	\$117.10	75.0	\$112.22	79.0
Frederick County	\$112.93	62.0	\$116.98	62.0	\$141.02	56.0	\$140.30	57.0	\$152.73	55.0	\$156.77	57.0	\$167.55	56.0	\$176.44	55.0
Giles County	\$59.13	114.0	\$61.36	115.0	\$61.27	119.0	\$62.10	124.0	\$66.30	121.5	\$67.69	126.0	\$71.46	125.0	\$72.70	123.0
Gloucester County	\$113.57	61.0	\$115.73	65.0	\$116.38	62.0	\$123.51	63.0	\$127.40	63.0	\$132.59	65.0	\$139.44	64.0	\$142.59	63.0
Goochland County	\$102.67	65.0	\$108.59	68.0	\$104.22	69.0	\$109.17	69.0	\$110.84	71.0	\$123.05	66.0	\$129.36	67.0	\$124.98	72.0
Grayson County	\$42.14	132.0	\$48.06	129.0	\$49.18	130.0	\$63.40	120.0	\$58.79	130.0	\$63.55	129.0	\$64.64	130.0	\$66.79	129.0
Greene County	\$66.55	105.0	\$74.44	98.0	\$75.82	101.0	\$74.75	104.0	\$79.67	100.0	\$90.08	95.0	\$101.52	90.0	\$111.40	81.0

Table 2.2A: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Greenville County	\$102.40	66.0	\$124.75	60.0	\$101.60	70.0	\$83.74	90.0	\$82.73	95.0	\$87.89	98.0	\$95.96	97.0	\$105.03	89.0
Halifax County/2	\$79.96	84.0	\$87.63	85.0	\$89.66	85.0	\$100.75	75.0	\$112.59	69.0	\$119.00	69.0	\$122.90	72.0	\$113.52	78.0
Hanover County	\$139.69	53.0	\$140.54	54.0	\$140.88	57.0	\$135.70	59.0	\$142.14	57.0	\$161.22	55.0	\$183.48	55.0	\$188.01	54.0
Henrico County	\$230.82	30.0	\$238.18	34.0	\$236.92	31.0	\$229.41	36.0	\$245.52	34.0	\$255.31	36.0	\$272.52	31.0	\$296.37	28.0
Henry County	\$122.05	59.0	\$129.31	58.0	\$142.58	54.0	\$146.44	55.0	\$152.30	56.0	\$157.30	56.0	\$154.53	61.0	\$162.26	58.0
Highland County	\$39.52	134.0	\$49.00	128.0	\$72.63	105.0	\$74.17	105.0	\$78.60	103.0	\$81.78	107.0	\$83.97	110.0	\$82.26	113.0
Isle of Wight County	\$75.33	94.0	\$82.33	92.0	\$85.00	92.0	\$83.14	91.0	\$85.12	92.0	\$98.20	86.0	\$105.10	86.0	\$108.66	83.0
James City County	\$202.19	38.0	\$257.65	24.0	\$255.09	24.0	\$254.01	28.0	\$273.16	26.0	\$272.28	30.0	\$280.63	29.0	\$284.22	30.0
King and Queen County	\$53.50	120.0	\$58.36	121.0	\$56.46	123.0	\$56.95	127.0	\$58.44	131.0	\$63.40	130.0	\$62.47	132.0	\$63.62	132.0
King George County	\$93.01	69.0	\$108.80	67.0	\$114.52	63.0	\$125.49	62.0	\$132.56	62.0	\$146.39	60.0	\$155.47	60.0	\$158.27	60.0
King William County	\$67.97	101.0	\$68.38	107.0	\$70.60	109.0	\$71.58	109.0	\$71.18	115.0	\$70.12	122.0	\$81.30	114.0	\$84.04	111.0
Lancaster County	\$85.80	76.0	\$87.71	84.0	\$88.52	87.0	\$91.22	85.0	\$95.05	84.0	\$96.02	91.0	\$103.88	89.0	\$103.34	91.0
Lee County	\$50.93	122.0	\$78.61	95.0	\$78.11	98.0	\$79.26	97.0	\$77.75	104.0	\$87.39	99.0	\$100.55	92.0	\$98.60	98.0
Loudoun County	\$199.01	39.0	\$189.33	42.0	\$181.74	47.0	\$175.77	49.0	\$193.42	47.0	\$214.35	47.0	\$216.01	49.0	\$215.26	49.0
Louisa County	\$42.33	131.0	\$46.08	132.0	\$49.79	129.0	\$52.79	131.0	\$64.00	125.0	\$70.00	124.0	\$66.46	129.0	\$66.33	130.0
Lunenburg County	\$50.81	123.0	\$53.45	123.0	\$56.68	122.0	\$56.92	128.0	\$66.93	133.0	\$61.59	132.0	\$62.72	131.0	\$66.20	131.0
Madison County	\$79.50	88.0	\$80.65	94.0	\$79.30	95.0	\$80.17	96.0	\$82.91	94.0	\$90.43	94.0	\$95.94	98.0	\$99.44	97.0
Mathews County	\$71.41	95.0	\$74.32	99.0	\$78.06	99.0	\$77.97	101.0	\$71.81	114.0	\$84.20	103.0	\$93.13	101.0	\$91.85	105.0
Mecklenburg County	\$60.58	112.0	\$68.84	106.0	\$74.43	104.0	\$75.03	103.0	\$80.40	98.0	\$85.72	101.0	\$88.79	107.0	\$94.25	103.0
Middlesex County	\$76.70	92.0	\$77.18	96.0	\$76.82	100.0	\$77.78	102.0	\$76.12	106.0	\$97.19	89.0	\$103.97	88.0	\$108.08	84.0
Montgomery County	\$55.88	117.0	\$61.12	116.0	\$60.39	120.0	\$63.73	119.0	\$67.82	119.0	\$72.88	119.0	\$74.70	122.0	\$76.83	119.0
Nelson County	\$87.20	74.0	\$90.58	79.0	\$86.53	90.0	\$83.07	93.0	\$85.66	90.0	\$104.92	80.0	\$108.97	81.0	\$128.16	69.0
New Kent County	\$89.98	71.0	\$95.83	72.0	\$95.01	77.0	\$93.35	82.0	\$92.16	88.0	\$101.95	81.0	\$111.28	80.0	\$106.25	87.0
Northampton County	\$81.73	82.0	\$92.90	76.0	\$88.35	88.0	\$83.11	92.0	\$85.63	91.0	\$96.36	90.0	\$113.05	78.0	\$114.78	77.0
Northumberland County	\$61.47	110.0	\$61.01	117.0	\$59.36	121.0	\$58.88	126.0	\$73.75	108.0	\$80.60	109.0	\$86.90	108.0	\$84.47	109.0
Nottoway County	\$49.82	124.0	\$59.46	119.0	\$66.26	113.0	\$68.63	111.0	\$61.07	127.0	\$65.94	128.0	\$81.31	113.0	\$83.60	112.0
Orange County	\$70.12	98.0	\$69.83	105.0	\$90.53	84.0	\$96.68	78.0	\$92.72	87.0	\$97.24	88.0	\$97.33	95.0	\$99.91	96.0
Page County	\$48.55	127.0	\$49.43	127.0	\$48.77	131.0	\$56.78	129.0	\$74.49	107.0	\$60.67	134.0	\$60.62	134.0	\$68.93	127.0
Patrick County	\$60.20	113.0	\$59.61	118.0	\$61.96	118.0	\$62.52	123.0	\$69.52	117.0	\$82.78	104.0	\$99.16	94.0	\$100.35	95.0
Pittsylvania County	\$48.09	128.0	\$53.00	124.0	\$51.31	128.0	\$64.22	118.0	\$64.64	123.0	\$75.59	115.0	\$80.13	115.0	\$80.58	118.0
Powhatan County	\$67.82	103.0	\$63.35	112.0	\$65.92	114.0	\$63.38	121.0	\$64.48	124.0	\$70.05	123.0	\$71.61	123.0	\$76.34	121.0
Prince Edward County	\$87.65	73.0	\$93.29	74.0	\$98.54	74.0	\$96.94	77.0	\$108.22	74.0	\$110.82	75.0	\$115.92	76.0	\$117.97	76.0
Prince George County	\$75.85	93.0	\$81.37	93.0	\$82.17	94.0	\$85.86	89.0	\$81.19	96.0	\$86.05	100.0	\$88.98	106.0	\$96.93	99.0
Prince William County	\$166.53	49.0	\$178.06	48.0	\$170.58	50.0	\$167.90	52.0	\$175.58	52.0	\$188.11	52.0	\$195.72	54.0	\$198.19	53.0
Pulaski County	\$78.96	90.0	\$90.24	80.5	\$88.34	89.0	\$90.59	87.0	\$93.00	85.0	\$98.04	87.0	\$104.76	87.0	\$103.69	90.0
Rappahannock County	\$82.37	81.0	\$84.14	88.0	\$92.49	81.0	\$99.55	76.0	\$105.95	76.0	\$108.70	76.0	\$114.75	77.0	\$110.90	82.0
Richmond County	\$96.03	68.0	\$116.82	63.0	\$114.29	64.0	\$111.70	67.0	\$120.51	66.0	\$140.24	62.0	\$126.85	69.0	\$119.06	75.0
Roanoke County	\$151.73	52.0	\$160.61	52.0	\$159.81	53.0	\$180.55	47.0	\$192.95	48.0	\$218.55	46.0	\$216.33	48.0	\$227.93	43.0
Rockbridge County	\$137.33	54.0	\$156.75	53.0	\$168.66	51.0	\$171.50	51.0	\$175.60	51.0	\$185.80	53.0	\$196.78	53.0	\$208.67	50.0

Table 2.2A: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Rockingham County	\$71.14	97.0	\$71.71	103.0	\$71.82	108.0	\$72.56	108.0	\$72.98	112.0	\$74.75	117.0	\$79.82	116.0	\$84.79	108.0
Russell County	\$77.98	91.0	\$85.19	87.0	\$91.91	82.0	\$93.34	83.0	\$97.04	83.0	\$105.09	79.0	\$99.49	93.0	\$100.91	94.0
Scott County	\$67.32	104.0	\$70.23	104.0	\$74.57	103.0	\$78.71	99.0	\$80.78	97.0	\$81.83	106.0	\$82.83	111.0	\$84.45	110.0
Shenandoah County	\$71.31	96.0	\$73.57	100.0	\$78.29	97.0	\$82.83	94.0	\$84.30	93.0	\$89.74	97.0	\$95.69	99.0	\$106.97	86.0
Smyth County	\$62.93	108.0	\$64.17	111.0	\$64.67	115.0	\$66.11	113.0	\$69.68	116.0	\$80.93	108.0	\$89.54	105.0	\$91.97	104.0
Southampton County	\$64.07	107.0	\$67.65	108.0	\$70.23	110.0	\$74.13	106.0	\$76.91	105.0	\$74.70	118.0	\$74.84	121.0	\$81.06	116.0
Spotsylvania County	\$190.53	40.0	\$190.95	41.0	\$185.81	43.0	\$188.08	44.0	\$202.51	45.0	\$221.12	45.0	\$233.59	42.0	\$232.86	42.0
Stafford County	\$116.41	60.0	\$140.43	55.0	\$141.51	55.0	\$138.54	58.0	\$136.87	60.0	\$150.20	59.0	\$163.57	57.0	\$171.16	56.0
Surry County	\$62.18	109.0	\$47.85	130.0	\$53.05	125.0	\$64.26	117.0	\$50.92	135.0	\$45.28	136.0	\$46.71	136.0	\$45.68	135.0
Sussex County	\$58.15	116.0	\$61.55	114.0	\$67.93	112.0	\$67.30	112.0	\$72.31	113.0	\$75.27	116.0	\$79.77	117.0	\$80.94	117.0
Tazewell County	\$82.81	80.0	\$90.24	80.5	\$90.97	83.0	\$90.61	86.0	\$92.76	86.0	\$92.36	92.0	\$96.84	96.0	\$101.44	93.0
Warren County	\$79.43	89.0	\$83.26	90.0	\$83.30	93.0	\$82.17	95.0	\$86.91	89.0	\$90.86	93.0	\$92.85	102.0	\$95.41	102.0
Washington County	\$67.89	102.0	\$89.04	83.0	\$86.38	91.0	\$95.72	80.0	\$98.63	82.0	\$100.58	84.0	\$108.47	82.0	\$122.24	74.0
Westmoreland County	\$44.07	129.0	\$44.66	133.0	\$44.44	133.0	\$47.12	133.0	\$48.68	136.0	\$59.51	135.0	\$55.07	135.0	\$57.76	134.0
Wise County	\$234.35	28.0	\$247.65	28.0	\$220.20	37.0	\$202.85	41.0	\$202.74	44.0	\$226.31	43.0	\$218.92	47.0	\$222.36	46.0
Wythe County	\$79.72	86.0	\$86.06	86.0	\$88.53	86.0	\$104.29	71.0	\$108.77	72.0	\$115.24	71.0	\$123.47	71.0	\$127.47	70.0
York County	\$127.48	56.0	\$125.85	59.0	\$131.44	59.0	\$161.30	53.0	\$163.82	53.0	\$190.18	51.0	\$204.77	51.0	\$223.78	45.0
Alexandria City	\$393.42	8.0	\$405.98	9.0	\$428.30	7.0	\$429.47	10.0	\$433.98	10.0	\$458.86	9.0	\$503.41	8.0	\$481.07	11.0
Bedford City	\$155.10	51.0	\$174.58	50.0	\$182.70	46.0	\$173.52	50.0	\$201.34	46.0	\$258.49	34.0	\$259.38	35.0	\$266.18	34.0
Bristol City	\$252.32	23.0	\$271.48	22.0	\$269.41	22.0	\$282.77	22.0	\$304.50	21.0	\$319.61	23.0	\$368.66	19.0	\$364.49	20.0
Buena Vista City	\$164.12	50.0	\$164.62	51.0	\$161.89	52.0	\$160.63	54.0	\$162.25	54.0	\$182.12	54.0	\$198.36	52.0	\$199.06	52.0
Charlottesville City	\$373.31	9.0	\$383.22	11.0	\$387.77	13.0	\$394.07	12.0	\$404.71	13.0	\$434.36	13.0	\$458.16	14.0	\$474.53	13.0
Chesapeake City	\$243.69	26.0	\$254.97	26.0	\$265.06	23.0	\$269.45	24.0	\$292.53	24.0	\$312.08	24.0	\$323.08	24.0	\$322.83	24.0
Clifton Forge City	\$170.43	48.0	\$188.87	43.0	\$191.57	42.0	\$191.60	43.0	\$206.79	41.0	\$210.23	48.0	\$225.04	43.0	\$223.86	44.0
Colonial Heights City	\$204.02	37.0	\$300.97	19.0	\$326.10	19.0	\$335.77	19.0	\$366.85	17.0	\$415.70	15.0	\$509.99	7.0	\$557.70	6.0
Covington City	\$246.45	25.0	\$298.30	21.0	\$331.96	17.0	\$326.94	20.0	\$356.12	18.0	\$354.37	19.0	\$350.44	21.0	\$333.51	23.0
Danville City	\$173.43	47.0	\$185.95	45.0	\$183.99	44.0	\$193.75	42.0	\$204.76	43.0	\$223.15	44.0	\$244.68	39.0	\$254.46	38.0
Emporia City	\$399.42	7.0	\$439.52	4.0	\$433.25	6.0	\$431.97	8.0	\$455.20	8.0	\$448.86	12.0	\$472.89	11.0	\$533.24	8.0
Fairfax City	\$642.12	1.0	\$735.73	1.0	\$716.65	1.0	\$709.54	2.0	\$706.10	2.0	\$738.72	2.0	\$786.62	2.0	\$820.25	2.0
Falls Church City	\$527.69	3.0	\$525.04	3.0	\$596.25	3.0	\$632.58	3.0	\$641.73	3.0	\$667.43	3.0	\$695.87	3.0	\$749.05	3.0
Franklin City	\$259.47	20.0	\$243.05	30.0	\$233.80	33.0	\$272.84	23.0	\$277.61	25.0	\$299.52	25.0	\$318.34	25.0	\$316.75	26.0
Fredericksburg City	\$421.93	4.0	\$429.58	6.0	\$434.98	5.0	\$457.43	6.0	\$460.49	7.0	\$486.60	7.0	\$549.49	6.0	\$555.48	7.0
Galax City	\$365.96	10.0	\$398.87	10.0	\$392.10	12.0	\$401.18	11.0	\$436.30	9.0	\$465.73	8.0	\$476.88	10.0	\$470.25	14.0
Hampton City	\$228.39	32.0	\$241.51	31.0	\$241.20	29.0	\$239.58	31.0	\$251.20	31.0	\$262.14	33.0	\$272.29	32.0	\$280.24	31.0
Harrisonburg City	\$320.32	14.0	\$336.57	16.0	\$343.19	16.0	\$348.65	16.0	\$381.38	14.0	\$403.54	17.0	\$434.77	15.0	\$431.23	18.0
Hopewell City	\$184.86	43.0	\$179.00	47.0	\$183.75	45.0	\$187.17	45.0	\$209.45	40.0	\$234.54	42.0	\$223.40	44.0	\$244.91	41.0
Lexington City	\$189.08	41.0	\$187.44	44.0	\$198.99	41.0	\$206.82	39.0	\$205.79	42.0	\$238.50	41.0	\$242.73	41.0	\$256.26	37.0
Lynchburg City	\$313.91	15.0	\$328.18	17.0	\$355.94	15.0	\$365.64	14.0	\$380.91	15.0	\$426.19	14.0	\$422.80	17.0	\$434.99	15.0
Manassas City	\$257.46	21.0	\$255.73	25.0	\$225.18	36.0	\$264.64	25.0	\$251.00	32.0	\$248.18	38.0	\$243.64	40.0	\$264.16	35.0

Table 2.2A: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Manassas Park City	\$178.93	45.0	\$234.46	35.0	\$203.40	39.0	\$204.69	40.0	\$234.41	36.0	\$280.93	27.0	\$260.15	34.0	\$251.07	40.0
Martinsville City	\$231.47	29.0	\$247.88	27.0	\$251.51	26.0	\$236.05	33.0	\$263.66	28.0	\$335.03	20.0	\$354.63	20.0	\$353.36	21.0
Newport News City	\$213.65	35.0	\$219.84	37.0	\$218.56	38.0	\$225.17	37.0	\$233.14	39.0	\$247.41	39.0	\$257.72	36.0	\$280.14	32.0
Norfolk City	\$306.43	16.0	\$324.00	18.0	\$330.09	18.0	\$346.67	17.0	\$355.50	20.0	\$393.07	18.0	\$422.81	16.0	\$431.46	17.0
Norton City	\$337.30	13.0	\$429.08	7.5	\$450.79	4.0	\$471.13	5.0	\$545.42	4.0	\$590.95	5.0	\$592.14	4.0	\$591.83	5.0
Petersburg City	\$250.05	24.0	\$239.50	32.0	\$243.58	28.0	\$241.76	30.0	\$246.22	33.0	\$267.80	31.0	\$267.96	33.0	\$261.23	36.0
Poquoson City	\$84.98	77.0	\$96.51	71.0	\$100.65	73.0	\$103.93	72.0	\$104.94	77.0	\$111.32	74.0	\$128.30	68.0	\$137.58	65.0
Portsmouth City	\$235.44	27.0	\$244.81	29.0	\$235.24	32.0	\$235.74	34.0	\$241.16	35.0	\$249.13	37.0	\$254.99	37.0	\$269.69	33.0
Radford City	\$122.28	58.0	\$133.93	56.0	\$138.79	58.0	\$142.24	56.0	\$140.21	59.0	\$142.97	61.0	\$158.03	58.0	\$169.28	57.0
Richmond City	\$420.65	5.0	\$429.08	7.5	\$422.69	8.0	\$431.02	9.0	\$433.77	11.0	\$453.55	10.0	\$468.99	13.0	\$476.10	12.0
Roanoke City	\$356.26	11.0	\$374.27	12.0	\$398.91	10.0	\$393.74	13.0	\$413.67	12.0	\$450.71	11.0	\$469.44	12.0	\$494.45	10.0
Salem City	\$293.49	17.0	\$349.48	15.0	\$299.99	20.0	\$353.92	15.0	\$372.49	16.0	\$411.18	16.0	\$412.51	18.0	\$431.50	16.0
South Boston City/2	\$225.42	33.0	\$238.86	33.0	\$248.62	27.0	\$262.86	26.0	\$273.07	27.0	\$279.46	28.0	\$279.96	30.0	-----	----
Staunton City	\$213.06	36.0	\$219.67	38.0	\$227.74	35.0	\$229.46	35.0	\$234.26	37.0	\$257.61	35.0	\$295.14	27.0	\$316.14	27.0
Suffolk City	\$180.37	44.0	\$176.78	49.0	\$178.53	49.0	\$179.91	48.0	\$185.98	50.0	\$199.71	50.0	\$219.07	46.0	\$216.90	47.0
Virginia Beach City	\$253.87	22.0	\$260.11	23.0	\$252.72	25.0	\$261.04	27.0	\$260.84	29.0	\$288.61	26.0	\$302.63	26.0	\$317.69	25.0
Waynesboro City	\$282.40	19.0	\$298.35	20.0	\$293.45	21.0	\$295.11	21.0	\$300.54	23.0	\$325.30	21.0	\$336.64	23.0	\$343.15	22.0
Williamsburg City	\$634.08	2.0	\$656.96	2.0	\$702.62	2.0	\$814.31	1.0	\$841.21	1.0	\$919.75	1.0	\$1,016.30	1.0	\$1,014.17	1.0
Winchester City	\$414.47	6.0	\$432.34	5.0	\$406.37	9.0	\$484.97	4.0	\$504.55	5.0	\$594.42	4.0	\$584.57	5.0	\$598.47	4.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, the Halifax County profile relative to FY1996 captures the revenue and population effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 2.2B: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Accomack County	\$113.03	86.0	\$107.76	96.0	\$110.32	97.0	\$118.36	92.0	\$122.26	96.0	\$125.33	98.0	\$145.64	88.0	\$155.14	86.0
Albemarle County	\$255.74	40.0	\$288.54	35.0	\$331.71	33.0	\$356.34	31.0	\$379.46	31.0	\$378.19	30.0	\$389.65	31.0	\$416.36	34.0
Alleghany County/2	\$163.25	61.0	\$154.36	63.0	\$157.65	68.0	\$154.22	72.0	\$170.41	71.0	\$130.87	95.0	\$137.52	93.0	\$139.56	96.0
Amelia County	\$110.28	90.0	\$110.98	90.0	\$113.96	91.0	\$121.83	90.0	\$117.10	99.0	\$122.21	100.0	\$122.86	107.0	\$133.41	101.0
Amherst County	\$135.97	73.0	\$144.70	70.0	\$152.29	74.0	\$154.77	71.0	\$177.24	66.0	\$175.51	70.0	\$188.31	68.0	\$194.06	72.0
Appomattox County	\$101.87	98.0	\$103.22	98.5	\$106.76	101.0	\$107.59	103.0	\$113.42	102.0	\$113.82	103.0	\$136.62	94.0	\$139.19	97.0
Arlington County	\$536.18	9.0	\$555.15	9.0	\$563.36	10.0	\$603.37	10.0	\$654.77	9.0	\$749.23	8.0	\$667.15	9.0	\$701.34	10.0
Augusta County	\$169.04	59.0	\$183.21	56.0	\$184.11	59.0	\$188.97	59.0	\$204.51	58.0	\$216.17	57.0	\$219.00	58.0	\$229.96	61.0
Bath County	\$129.06	75.0	\$150.29	66.0	\$158.26	67.0	\$178.43	63.0	\$177.84	65.0	\$175.65	69.0	\$186.52	69.0	\$202.75	68.0
Bedford County	\$75.77	124.0	\$83.50	121.0	\$96.68	109.0	\$98.68	110.0	\$104.03	113.0	\$112.11	104.0	\$125.93	104.0	\$139.98	95.0
Bland County	\$69.49	128.0	\$74.08	129.0	\$76.11	129.0	\$79.71	129.0	\$94.94	122.0	\$93.02	124.0	\$95.00	127.0	\$95.82	128.0
Botetourt County	\$142.95	67.0	\$140.27	74.0	\$147.70	75.0	\$153.20	73.0	\$160.31	75.0	\$164.34	72.0	\$169.00	75.0	\$190.36	74.0
Brunswick County	\$93.60	106.0	\$87.04	117.0	\$87.38	119.0	\$85.72	123.0	\$87.32	129.0	\$86.12	130.0	\$88.84	129.0	\$95.79	129.0
Buchanan County	\$420.78	19.0	\$414.10	19.0	\$382.56	24.0	\$413.61	22.0	\$588.38	13.0	\$429.54	23.0	\$506.58	21.0	\$561.23	21.0
Buckingham County	\$78.48	123.0	\$79.30	126.0	\$79.29	127.0	\$83.53	126.0	\$91.80	125.0	\$102.07	117.0	\$132.85	99.0	\$107.23	124.0
Campbell County	\$110.44	89.0	\$112.65	87.0	\$120.46	85.0	\$130.28	83.0	\$130.84	89.0	\$131.88	94.0	\$157.51	81.0	\$170.41	79.0
Caroline County	\$136.72	71.0	\$143.64	71.0	\$155.08	71.0	\$160.13	69.0	\$173.83	69.0	\$174.78	71.0	\$177.61	72.0	\$201.65	69.0
Carroll County	\$73.68	125.0	\$81.94	124.0	\$86.23	123.0	\$91.46	115.0	\$93.40	124.0	\$100.55	120.0	\$109.15	114.0	\$113.66	113.0
Charles City County	\$95.15	104.0	\$82.35	123.0	\$88.07	118.0	\$89.31	120.0	\$94.20	123.0	\$101.42	118.0	\$135.78	96.0	\$117.36	110.0
Charlotte County	\$72.98	126.0	\$76.56	128.0	\$73.22	131.0	\$76.48	130.0	\$82.96	131.0	\$88.95	127.5	\$90.39	128.0	\$96.82	127.0
Chesterfield County	\$225.70	49.0	\$249.24	42.0	\$267.24	42.0	\$277.24	44.0	\$288.93	44.0	\$276.32	47.0	\$292.29	47.0	\$308.58	47.0
Clarke County	\$86.82	115.0	\$96.60	104.0	\$106.52	102.0	\$114.54	96.0	\$127.75	93.0	\$145.14	82.0	\$136.15	95.0	\$135.60	99.0
Craig County	\$71.83	127.0	\$71.50	130.0	\$82.75	126.0	\$88.85	121.0	\$89.61	126.0	\$92.78	125.0	\$98.59	125.0	\$106.20	125.0
Culpeper County	\$147.20	65.0	\$149.91	67.0	\$161.16	65.0	\$166.53	66.0	\$174.92	67.0	\$177.87	68.0	\$198.67	64.0	\$233.93	59.0
Cumberland County	\$93.24	108.0	\$95.25	106.0	\$99.57	108.0	\$96.65	111.0	\$107.18	109.0	\$111.74	105.0	\$113.60	108.0	\$123.44	108.0
Dickenson County	\$220.91	50.0	\$239.95	47.0	\$239.79	48.0	\$295.55	42.0	\$367.39	34.0	\$342.03	40.0	\$378.36	36.0	\$410.70	35.0
Dinwiddie County	\$127.53	78.0	\$132.82	76.0	\$154.50	72.0	\$141.57	78.0	\$144.06	81.0	\$143.76	83.0	\$149.35	84.0	\$153.02	89.0
Essex County	\$167.53	60.0	\$162.74	60.0	\$172.93	62.0	\$183.12	62.0	\$193.14	61.0	\$196.18	64.0	\$185.05	70.0	\$200.16	70.0
Fairfax County	\$309.87	29.0	\$323.23	31.0	\$342.77	31.0	\$362.42	30.0	\$384.48	28.0	\$375.48	32.0	\$384.13	32.0	\$419.94	33.0
Fauquier County	\$154.63	63.0	\$161.86	61.0	\$175.52	61.0	\$185.91	61.0	\$198.05	60.0	\$199.40	63.0	\$215.55	60.0	\$233.21	60.0
Floyd County	\$103.12	95.0	\$103.60	97.0	\$110.76	96.0	\$113.20	99.0	\$115.85	100.0	\$117.98	101.0	\$131.59	101.0	\$130.02	105.0
Fluvanna County	\$81.59	121.0	\$87.40	113.0	\$88.70	115.0	\$92.43	114.0	\$102.09	115.0	\$106.82	110.0	\$124.89	106.0	\$129.48	106.0
Franklin County	\$122.75	80.0	\$127.36	81.0	\$136.58	80.0	\$144.36	77.0	\$161.01	74.0	\$160.88	76.0	\$173.26	73.0	\$187.65	76.0
Frederick County	\$189.58	55.0	\$194.19	55.0	\$205.19	55.0	\$210.54	56.0	\$237.01	53.0	\$235.54	55.0	\$263.65	51.0	\$295.08	50.0
Giles County	\$83.95	118.0	\$78.29	127.0	\$87.10	120.0	\$91.20	117.0	\$96.48	121.0	\$99.30	121.0	\$100.67	123.0	\$107.56	123.0
Gloucester County	\$158.02	62.0	\$172.90	59.0	\$181.97	60.0	\$187.49	60.0	\$200.81	59.0	\$215.88	58.0	\$234.02	56.0	\$267.89	53.0
Goochland County	\$139.45	69.0	\$146.37	69.0	\$162.20	64.0	\$173.57	64.0	\$186.97	63.0	\$203.66	61.0	\$203.28	63.0	\$222.74	63.0
Grayson County	\$65.37	132.0	\$67.18	132.0	\$74.51	130.0	\$76.33	131.0	\$87.94	128.0	\$88.95	127.5	\$88.58	130.0	\$91.47	130.0
Greene County	\$117.63	83.0	\$116.50	83.0	\$139.52	77.0	\$136.78	82.0	\$148.59	80.0	\$147.99	80.0	\$151.85	83.0	\$165.79	82.0

Table 2.2B: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Greenville County	\$110.50	88.0	\$111.35	89.0	\$115.48	89.0	\$110.03	101.0	\$108.30	106.0	\$110.52	107.0	\$106.39	119.0	\$112.18	116.0
Halifax County/2	\$118.98	81.0	\$107.95	95.0	\$113.09	94.0	\$113.72	98.0	\$125.54	94.0	\$132.23	91.0	\$143.57	90.0	\$152.92	90.0
Hanover County	\$194.34	54.0	\$206.42	54.0	\$217.74	54.0	\$223.40	54.0	\$241.79	52.0	\$252.01	51.0	\$234.60	54.0	\$262.26	54.0
Henrico County	\$322.07	28.0	\$332.94	28.0	\$361.84	28.0	\$376.31	27.0	\$396.12	26.0	\$388.75	29.0	\$411.91	28.0	\$430.26	31.0
Henry County	\$176.85	57.0	\$182.05	58.0	\$198.15	56.0	\$221.82	55.0	\$227.05	57.0	\$234.15	56.0	\$234.58	55.0	\$240.30	57.0
Highland County	\$90.02	110.0	\$88.89	111.0	\$94.38	111.0	\$100.77	109.0	\$100.29	116.0	\$102.48	116.0	\$107.99	117.0	\$121.70	109.0
Isle of Wight County	\$107.20	94.0	\$112.85	86.0	\$107.95	100.0	\$113.81	97.0	\$114.50	101.0	\$131.91	93.0	\$110.61	111.0	\$134.74	100.0
James City County	\$288.79	33.0	\$332.04	29.0	\$343.09	30.0	\$352.83	33.0	\$363.43	36.0	\$365.34	34.0	\$371.94	38.0	\$373.07	41.0
King and Queen County	\$68.72	129.0	\$70.61	131.0	\$69.34	132.0	\$82.05	127.0	\$105.71	111.0	\$107.09	109.0	\$108.37	116.0	\$113.11	114.0
King George County	\$149.27	64.0	\$153.23	65.0	\$153.65	73.0	\$171.75	65.0	\$185.25	64.0	\$199.60	62.0	\$206.21	62.0	\$227.97	62.0
King William County	\$93.42	107.0	\$92.20	108.0	\$93.80	112.0	\$94.34	113.0	\$106.88	110.0	\$106.12	111.0	\$127.60	103.0	\$131.36	104.0
Lancaster County	\$102.66	97.0	\$110.86	91.0	\$113.24	92.0	\$112.21	100.0	\$109.37	105.0	\$115.35	102.0	\$125.62	105.0	\$147.34	91.0
Lee County	\$87.94	112.0	\$81.58	125.0	\$84.65	124.0	\$86.03	122.0	\$89.04	127.0	\$91.04	126.0	\$85.88	131.0	\$90.31	131.0
Loudoun County	\$230.27	46.0	\$241.53	46.0	\$272.61	40.0	\$317.23	38.0	\$378.98	32.0	\$357.00	35.0	\$357.19	39.0	\$390.39	38.0
Louisa County	\$68.30	130.0	\$84.83	120.0	\$78.60	128.0	\$81.99	128.0	\$84.17	130.0	\$88.80	129.0	\$99.83	124.0	\$111.02	118.0
Lunenburg County	\$64.77	133.0	\$64.18	133.0	\$65.47	133.0	\$67.08	134.0	\$69.68	134.0	\$68.32	133.0	\$70.53	133.0	\$73.00	133.0
Madison County	\$107.64	92.5	\$116.43	84.0	\$139.43	78.0	\$147.19	75.0	\$165.28	72.0	\$181.98	65.0	\$183.74	71.0	\$198.46	71.0
Mathews County	\$94.87	105.0	\$98.70	101.0	\$102.19	105.0	\$121.94	89.0	\$128.75	91.0	\$132.71	90.0	\$147.52	87.0	\$153.64	88.0
Mecklenburg County	\$101.42	99.0	\$100.23	100.0	\$105.46	103.5	\$107.79	102.0	\$124.92	95.0	\$125.29	99.0	\$135.32	98.0	\$136.82	98.0
Middlesex County	\$114.70	84.0	\$124.20	82.0	\$137.83	79.0	\$150.16	74.0	\$158.65	76.0	\$161.70	75.0	\$168.31	76.0	\$184.50	77.0
Montgomery County	\$80.71	122.0	\$87.32	114.0	\$88.54	116.0	\$91.19	118.0	\$97.72	118.0	\$100.58	119.0	\$102.39	122.0	\$108.29	122.0
Nelson County	\$143.45	66.0	\$153.54	64.0	\$155.41	70.0	\$165.72	67.0	\$173.97	68.0	\$179.63	66.0	\$189.16	66.0	\$191.88	73.0
New Kent County	\$128.84	76.0	\$139.38	75.0	\$133.26	82.0	\$138.77	81.0	\$156.23	78.0	\$162.27	73.0	\$165.51	79.0	\$188.11	75.0
Northampton County	\$129.50	74.0	\$127.66	80.0	\$131.59	84.0	\$128.20	85.0	\$137.45	85.0	\$156.83	77.0	\$188.78	67.0	\$211.09	65.0
Northumberland County	\$88.88	111.0	\$87.95	112.0	\$90.12	114.0	\$91.36	116.0	\$97.19	120.0	\$97.79	123.0	\$103.67	121.0	\$114.43	112.0
Nottoway County	\$86.49	116.0	\$90.60	109.0	\$100.40	107.0	\$102.25	106.0	\$105.12	112.0	\$104.34	113.0	\$112.52	109.0	\$110.86	119.0
Orange County	\$107.64	92.5	\$108.95	94.0	\$114.32	90.0	\$116.48	94.0	\$135.97	86.0	\$149.44	79.0	\$170.45	74.0	\$177.77	78.0
Page County	\$68.09	131.0	\$87.08	116.0	\$82.85	125.0	\$85.26	125.0	\$107.41	107.0	\$110.69	106.0	\$109.82	112.0	\$116.11	111.0
Patrick County	\$102.89	96.0	\$96.99	103.0	\$105.46	103.5	\$106.37	104.0	\$121.65	97.0	\$108.52	108.0	\$108.52	115.0	\$111.36	117.0
Pittsylvania County	\$82.57	120.0	\$83.32	122.0	\$88.44	117.0	\$85.40	124.0	\$97.34	119.0	\$104.68	112.0	\$105.91	120.0	\$106.10	126.0
Powhatan County	\$95.79	103.0	\$103.22	98.5	\$109.94	98.0	\$117.94	93.0	\$127.93	92.0	\$129.22	96.0	\$137.86	92.0	\$146.74	92.0
Prince Edward County	\$126.04	79.0	\$132.74	77.0	\$131.69	83.0	\$139.04	80.0	\$142.40	83.0	\$140.42	86.0	\$144.45	89.0	\$157.14	85.0
Prince George County	\$91.27	109.0	\$94.62	107.0	\$111.71	95.0	\$125.04	88.0	\$128.81	90.0	\$136.29	87.0	\$130.83	102.0	\$131.84	102.0
Prince William County	\$209.81	53.0	\$216.97	52.0	\$217.89	53.0	\$242.02	49.0	\$265.23	49.0	\$271.92	49.0	\$283.62	49.0	\$310.30	45.0
Pulaski County	\$107.91	91.0	\$111.69	88.0	\$117.25	88.0	\$129.78	84.0	\$133.18	87.0	\$135.32	88.0	\$148.02	86.0	\$154.43	87.0
Rappahannock County	\$117.67	82.0	\$131.77	78.0	\$134.33	81.0	\$147.09	76.0	\$152.63	79.0	\$162.13	74.0	\$166.19	78.0	\$204.97	66.0
Richmond County	\$137.50	70.0	\$140.28	73.0	\$166.18	63.0	\$125.77	87.0	\$158.43	77.0	\$153.58	78.0	\$159.54	80.0	\$166.39	81.0
Roanoke County	\$234.34	45.0	\$249.79	41.0	\$255.75	44.0	\$271.99	45.0	\$273.32	47.0	\$283.05	46.0	\$295.99	46.0	\$309.62	46.0
Rockbridge County	\$215.58	51.0	\$210.02	53.0	\$220.14	52.0	\$230.72	52.0	\$252.66	51.0	\$262.30	50.0	\$285.64	48.0	\$290.24	51.0

Table 2.2B: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Rockingham County	\$84.65	117.0	\$85.64	119.0	\$94.87	110.0	\$100.85	108.0	\$107.24	108.0	\$103.21	114.0	\$109.51	113.0	\$112.98	115.0
Russell County	\$100.23	101.0	\$96.06	105.0	\$109.30	99.0	\$105.09	105.0	\$111.45	103.0	\$132.07	92.0	\$166.62	77.0	\$166.66	80.0
Scott County	\$87.39	114.0	\$89.39	110.0	\$93.05	113.0	\$94.75	112.0	\$109.71	104.0	\$127.60	97.0	\$132.77	100.0	\$131.52	103.0
Shenandoah County	\$111.68	87.0	\$113.39	85.0	\$118.33	87.0	\$125.95	86.0	\$132.86	88.0	\$133.60	89.0	\$135.39	97.0	\$146.05	93.0
Smyth County	\$97.35	102.0	\$97.04	102.0	\$100.89	106.0	\$101.36	107.0	\$103.78	114.0	\$102.98	115.0	\$107.50	118.0	\$108.89	120.0
Southampton County	\$83.79	119.0	\$86.24	118.0	\$86.96	121.0	\$89.37	119.0	\$97.88	117.0	\$98.17	122.0	\$96.37	126.0	\$108.64	121.0
Spotsylvania County	\$228.24	47.0	\$227.51	50.0	\$234.35	49.0	\$263.90	47.0	\$270.16	48.0	\$275.99	48.0	\$270.56	50.0	\$295.89	49.0
Stafford County	\$174.93	58.0	\$160.76	62.0	\$184.51	58.0	\$206.06	57.0	\$231.90	56.0	\$244.97	53.0	\$224.08	57.0	\$248.75	56.0
Surry County	\$41.60	135.0	\$42.24	135.0	\$58.17	135.0	\$43.34	135.0	\$52.00	135.0	\$55.20	134.0	\$53.84	134.0	\$57.87	134.0
Sussex County	\$87.92	113.0	\$87.20	115.0	\$86.70	122.0	\$71.51	132.0	\$76.19	132.0	\$76.48	131.0	\$79.18	132.0	\$78.57	132.0
Tazewell County	\$113.20	85.0	\$110.39	93.0	\$118.65	86.0	\$118.52	91.0	\$139.22	84.0	\$143.23	84.0	\$142.97	91.0	\$145.86	94.0
Warren County	\$100.53	100.0	\$110.84	92.0	\$113.20	93.0	\$115.20	95.0	\$120.14	98.0	\$142.15	85.0	\$148.13	85.0	\$162.65	83.0
Washington County	\$127.83	77.0	\$130.74	79.0	\$140.70	76.0	\$141.55	79.0	\$142.59	82.0	\$145.61	81.0	\$153.21	82.0	\$158.09	84.0
Westmoreland County	\$58.12	134.0	\$61.83	134.0	\$63.99	134.0	\$69.86	133.0	\$71.57	133.0	\$75.79	132.0	\$112.14	110.0	\$128.85	107.0
Wise County	\$259.13	39.0	\$233.61	48.0	\$225.82	50.0	\$233.58	50.0	\$264.83	50.0	\$246.75	52.0	\$243.61	53.0	\$289.15	52.0
Wythe County	\$136.47	72.0	\$143.01	72.0	\$155.93	69.0	\$157.23	70.0	\$161.65	73.0	\$178.60	67.0	\$190.16	65.0	\$204.12	67.0
York County	\$235.21	44.0	\$246.77	43.0	\$266.37	43.0	\$282.17	43.0	\$281.84	46.0	\$292.44	44.0	\$307.94	44.0	\$332.74	44.0
Alexandria City	\$479.11	14.0	\$511.30	12.0	\$548.89	12.0	\$584.28	12.0	\$632.97	11.0	\$624.33	12.0	\$645.28	11.0	\$692.14	11.0
Bedford City	\$297.14	30.0	\$329.97	30.0	\$341.84	32.0	\$355.37	32.0	\$364.29	35.0	\$351.58	37.0	\$378.97	34.0	\$380.13	40.0
Bristol City	\$389.22	20.0	\$406.33	20.0	\$452.58	19.0	\$492.52	18.0	\$509.03	20.0	\$502.53	20.0	\$544.79	19.0	\$563.83	20.0
Buena Vista City	\$210.67	52.0	\$218.44	51.0	\$220.67	51.0	\$227.11	53.0	\$233.91	54.0	\$242.83	54.0	\$259.63	52.0	\$254.63	55.0
Charlottesville City	\$493.65	11.0	\$551.16	10.0	\$582.04	8.0	\$606.28	9.0	\$650.43	10.0	\$653.20	10.0	\$658.56	10.0	\$738.36	8.0
Chesapeake City	\$365.77	23.0	\$384.41	24.0	\$398.76	23.0	\$408.26	23.0	\$422.95	23.0	\$425.74	25.0	\$463.76	22.0	\$498.02	23.0
Clifton Forge City/2	\$245.22	43.0	\$245.53	44.0	\$253.18	46.0	\$232.07	51.0	\$233.52	55.0	-----	----	-----	----	-----	----
Colonial Heights City	\$619.74	7.0	\$640.43	7.0	\$685.11	7.0	\$694.64	7.0	\$733.40	7.0	\$755.10	7.0	\$780.27	7.0	\$849.20	7.0
Covington City	\$365.09	24.0	\$395.01	21.0	\$417.19	21.0	\$441.47	21.0	\$440.58	22.0	\$472.71	21.0	\$453.96	24.0	\$448.54	26.0
Danville City	\$272.51	37.0	\$292.95	34.0	\$345.96	29.0	\$369.55	28.0	\$390.74	27.0	\$398.58	27.0	\$410.98	30.0	\$437.82	28.0
Emporia City	\$546.00	8.0	\$561.17	8.0	\$581.62	9.0	\$619.23	8.0	\$679.46	8.0	\$687.79	9.0	\$669.03	8.0	\$716.99	9.0
Fairfax City	\$926.13	2.0	\$937.81	2.0	\$991.53	2.0	\$1,009.31	2.0	\$1,118.22	2.0	\$1,037.05	2.0	\$1,096.33	3.0	\$1,173.00	3.0
Falls Church City	\$782.35	3.0	\$802.54	3.0	\$878.77	3.0	\$852.70	4.0	\$948.08	4.0	\$884.29	5.0	\$881.90	5.0	\$933.26	6.0
Franklin City	\$330.50	27.0	\$391.22	22.0	\$447.23	20.0	\$454.89	20.0	\$455.84	21.0	\$519.67	19.0	\$540.95	20.0	\$585.50	18.0
Fredericksburg City	\$639.66	6.0	\$723.48	4.0	\$801.64	4.0	\$919.26	3.0	\$967.36	3.0	\$1,025.69	3.0	\$1,132.31	2.0	\$1,299.52	1.0
Galax City	\$482.40	13.0	\$499.57	13.0	\$526.66	13.0	\$586.06	11.0	\$564.77	15.0	\$544.01	15.0	\$576.38	15.0	\$598.22	16.0
Hampton City	\$290.06	32.0	\$304.26	33.0	\$319.53	35.0	\$323.39	37.0	\$348.53	40.0	\$373.98	33.0	\$378.52	35.0	\$425.82	32.0
Harrisonburg City	\$438.73	17.0	\$459.16	17.0	\$496.75	16.0	\$517.66	15.0	\$526.40	18.0	\$533.79	18.0	\$552.62	18.0	\$648.10	13.0
Hopewell City	\$253.96	41.0	\$260.62	40.0	\$254.42	45.0	\$267.71	46.0	\$286.03	45.0	\$288.35	45.0	\$303.39	45.0	\$305.34	48.0
Lexington City	\$268.27	38.0	\$285.77	36.0	\$291.88	38.0	\$332.93	35.0	\$350.11	39.0	\$350.62	38.0	\$353.13	40.0	\$381.07	39.0
Lynchburg City	\$467.22	15.0	\$474.79	15.0	\$495.91	17.0	\$486.00	19.0	\$550.36	16.0	\$552.75	14.0	\$572.82	17.0	\$587.35	17.0
Manassas City	\$281.27	34.0	\$269.26	38.0	\$271.85	41.0	\$314.73	39.0	\$361.55	38.0	\$351.84	36.0	\$380.21	33.0	\$434.73	30.0

Table 2.2B: Per Capita Amount of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Manassas Park City	\$246.68	42.0	\$242.86	45.0	\$285.69	39.0	\$324.92	36.0	\$367.51	33.0	\$328.07	42.0	\$349.61	41.0	\$392.99	37.0
Martinsville City	\$371.32	21.0	\$390.40	23.0	\$405.31	22.0	\$397.58	24.0	\$403.97	24.0	\$426.04	24.0	\$450.19	25.0	\$474.16	24.0
Newport News City	\$294.28	31.0	\$309.10	32.0	\$320.31	34.0	\$340.83	34.0	\$362.15	37.0	\$376.81	31.0	\$411.15	29.0	\$437.51	29.0
Norfolk City	\$425.63	18.0	\$450.31	18.0	\$473.85	18.0	\$507.92	17.0	\$539.82	17.0	\$543.86	16.0	\$583.13	14.0	\$622.58	15.0
Norton City	\$695.05	4.0	\$690.55	6.0	\$741.88	6.0	\$785.75	6.0	\$789.53	6.0	\$844.02	6.0	\$828.97	6.0	\$956.91	5.0
Petersburg City	\$277.79	35.0	\$268.54	39.0	\$312.17	36.0	\$300.15	41.0	\$317.09	42.0	\$329.92	41.0	\$345.98	42.0	\$369.10	42.0
Poquoson City	\$141.97	68.0	\$146.55	68.0	\$160.14	66.0	\$162.97	68.0	\$171.57	70.0	\$208.94	59.0	\$212.39	61.0	\$219.56	64.0
Portsmouth City	\$274.27	36.0	\$284.02	37.0	\$304.09	37.0	\$311.19	40.0	\$324.29	41.0	\$346.86	39.0	\$375.63	37.0	\$397.28	36.0
Radford City	\$185.13	56.0	\$182.42	57.0	\$190.14	57.0	\$190.14	58.0	\$189.66	62.0	\$205.87	60.0	\$218.69	59.0	\$239.03	58.0
Richmond City	\$493.02	12.0	\$494.65	14.0	\$521.16	14.0	\$537.13	14.0	\$574.14	14.0	\$589.61	13.0	\$573.41	16.0	\$582.28	19.0
Roanoke City	\$512.67	10.0	\$524.51	11.0	\$553.88	11.0	\$584.10	13.0	\$619.65	12.0	\$629.32	11.0	\$630.84	12.0	\$674.92	12.0
Salem City	\$450.34	16.0	\$459.21	16.0	\$498.83	15.0	\$517.02	16.0	\$525.63	19.0	\$541.45	17.0	\$588.52	13.0	\$638.05	14.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$335.79	26.0	\$352.12	27.0	\$366.36	27.0	\$368.77	29.0	\$381.92	29.0	\$410.47	26.0	\$414.94	27.0	\$458.00	25.0
Suffolk City	\$226.08	48.0	\$229.73	49.0	\$247.90	47.0	\$255.77	48.0	\$291.59	43.0	\$324.56	43.0	\$335.69	43.0	\$350.79	43.0
Virginia Beach City	\$335.85	25.0	\$352.68	26.0	\$371.63	26.0	\$385.62	25.0	\$400.57	25.0	\$431.38	22.0	\$454.97	23.0	\$503.94	22.0
Waynesboro City	\$370.07	22.0	\$370.56	25.0	\$376.64	25.0	\$378.33	26.0	\$380.92	30.0	\$395.75	28.0	\$416.19	26.0	\$442.22	27.0
Williamsburg City	\$1,022.29	1.0	\$1,089.72	1.0	\$1,151.65	1.0	\$1,264.26	1.0	\$1,282.59	1.0	\$1,331.15	1.0	\$1,252.57	1.0	\$1,269.30	2.0
Winchester City	\$661.81	5.0	\$700.51	5.0	\$753.35	5.0	\$794.06	5.0	\$858.69	5.0	\$900.11	4.0	\$904.29	4.0	\$960.18	4.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY1997-2004 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2004 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

The rank score of a given locality may vary from 1 (highest per capita amount) to 135 (lowest per capita amount).

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 2.3A
Mean Annual Percentage Change
in
Per Capita Local-Source Revenue
from
Non-Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	7.46%	3.07%	3.46%	6.65%	6.91%	5.34%	2.85%	5.91%	3.19%	5.71%	3.87%	8.10%	2.63%	5.67%	6.51%
Cities	7.33%	.93%	3.51%	4.62%	8.79%	5.29%	2.90%	5.90%	4.20%	6.60%	4.64%	5.42%	2.98%	3.79%	6.99%
All Jurisdictions	7.42%	2.45%	3.47%	6.06%	7.46%	5.32%	2.86%	5.91%	3.48%	5.97%	4.10%	7.32%	2.73%	5.13%	6.65%

Table 2.3B
Median Annual Percentage Change
in
Per Capita Local-Source Revenue
from
Non-Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	5.68%	.92%	1.57%	4.30%	6.41%	5.37%	2.65%	5.22%	2.93%	4.97%	4.00%	6.38%	2.24%	4.09%	6.84%
Cities	4.63%	1.26%	1.97%	3.37%	7.89%	4.26%	2.62%	5.05%	3.69%	5.60%	3.96%	5.28%	2.96%	4.10%	6.77%
All Jurisdictions	5.37%	1.09%	1.67%	4.11%	6.71%	5.29%	2.63%	5.16%	3.39%	5.27%	3.98%	5.92%	2.52%	4.09%	6.80%

1. As gauged by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. With regard to each measurement interval extending from FY89-FY90 through FY03-FY04, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 2.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Accomack County	8.47%	43.0	-0.44%	87.5	1.74%	67.0	5.60%	54.0	-1.02%	126.0	-0.19%	118.0	4.22%	47.0
Albemarle County	4.94%	74.0	4.43%	43.0	4.89%	42.0	9.77%	24.0	2.91%	105.0	3.31%	90.0	1.36%	87.0
Alleghany County	3.08%	95.0	5.24%	38.0	4.54%	44.0	5.96%	50.0	4.37%	93.0	5.32%	68.0	19.60%	1.0
Amelia County	1.61%	109.0	13.53%	7.0	-1.34%	109.0	8.04%	34.0	-0.62%	125.0	7.40%	40.0	-4.65%	129.0
Amherst County	14.03%	22.0	17.55%	5.0	6.02%	28.0	1.38%	105.0	3.20%	104.0	2.08%	101.0	12.14%	6.0
Appomattox County	33.16%	3.0	9.21%	17.0	-3.53%	124.0	5.21%	59.0	22.37%	5.0	5.90%	60.0	1.48%	84.5
Arlington County	24.27%	9.0	7.71%	24.0	16.54%	13.0	4.22%	66.0	5.22%	87.0	2.09%	100.0	2.22%	72.0
Augusta County	4.06%	84.0	2.68%	58.0	2.31%	61.0	15.14%	11.0	11.24%	31.0	1.21%	107.0	1.30%	88.0
Bath County	3.37%	90.0	-0.30%	85.0	3.84%	48.0	1.56%	101.5	-5.35%	132.0	6.88%	46.5	3.51%	54.0
Bedford County	6.56%	56.0	-0.10%	81.0	20.44%	7.0	23.78%	5.0	18.21%	11.0	4.94%	73.0	4.56%	44.0
Bland County	4.17%	82.0	-0.22%	84.0	5.37%	37.0	9.49%	26.0	6.41%	72.0	-2.53%	127.0	0.40%	95.0
Botetourt County	5.05%	73.0	21.23%	3.0	1.63%	70.0	11.52%	19.0	0.004%	121.0	7.78%	35.0	7.45%	22.0
Brunswick County	2.63%	100.0	-0.73%	96.0	0.34%	90.0	17.40%	8.0	5.37%	86.0	5.37%	66.0	-0.76%	109.0
Buchanan County	6.98%	53.0	7.79%	23.0	-14.20%	135.0	4.02%	70.0	-9.60%	133.0	5.16%	71.0	11.24%	8.0
Buckingham County	6.62%	55.0	6.04%	33.5	-0.57%	99.0	0.72%	111.0	1.23%	118.0	-1.17%	122.0	-3.59%	125.0
Campbell County	7.30%	48.0	9.31%	16.0	2.28%	62.0	11.21%	21.0	3.83%	100.0	41.00%	1.0	-0.05%	97.5
Caroline County	12.81%	26.0	10.57%	11.0	5.86%	30.0	8.08%	33.0	-2.94%	131.0	7.71%	37.0	3.32%	58.0
Carroll County	7.39%	47.0	-0.44%	87.5	28.67%	2.0	12.33%	14.0	6.86%	66.0	10.61%	17.5	-9.05%	134.0
Charles City County	10.41%	30.0	6.22%	30.0	-4.78%	128.0	5.44%	55.0	1.84%	115.0	7.86%	32.0	6.96%	26.0
Charlotte County	2.76%	98.0	-1.87%	110.0	-2.94%	121.0	1.20%	106.0	14.23%	20.0	10.46%	21.0	3.65%	51.5
Chesterfield County	2.87%	97.0	-0.80%	98.0	1.57%	73.0	4.39%	64.0	6.63%	69.0	0.23%	111.0	5.20%	37.0
Clarke County	-1.58%	127.0	-0.32%	86.0	25.38%	3.0	2.58%	89.0	20.41%	8.0	8.51%	30.0	0.72%	93.0
Craig County	27.77%	6.0	-9.72%	131.0	-2.14%	118.0	101.81%	1.0	11.15%	32.0	1.64%	105.0	-0.64%	108.0
Culpeper County	4.30%	80.0	-0.50%	90.5	-1.96%	116.0	0.85%	110.0	7.75%	60.0	15.09%	9.0	-8.86%	133.0
Cumberland County	9.25%	37.0	3.69%	51.0	5.64%	33.0	0.59%	115.0	6.91%	65.0	7.18%	41.0	4.46%	45.0
Dickenson County	-4.12%	130.0	10.23%	14.0	7.59%	22.0	20.78%	7.0	-12.54%	135.0	-15.39%	136.0	-9.32%	135.0
Dinwiddie County	5.53%	69.0	6.42%	28.0	-5.77%	130.0	12.61%	13.0	6.15%	74.0	4.11%	81.0	9.96%	9.0
Essex County	7.23%	50.0	-6.01%	128.5	5.96%	29.0	2.78%	84.0	0.18%	120.0	4.25%	78.0	9.65%	11.0
Fairfax County	1.43%	111.0	2.73%	57.0	-1.08%	107.0	9.55%	25.0	5.52%	84.0	5.26%	69.0	2.83%	63.0
Fauquier County	-4.95%	133.0	-7.59%	130.0	14.93%	16.0	-6.47%	132.0	9.88%	41.0	6.39%	53.0	3.91%	50.0
Floyd County	4.19%	81.0	-0.06%	80.0	2.43%	59.0	7.41%	41.0	3.80%	101.0	11.34%	15.0	-2.46%	119.0
Fluvanna County	1.20%	113.0	-3.43%	120.0	-7.22%	133.0	63.67%	2.0	21.61%	7.0	-6.23%	132.0	2.03%	74.0
Franklin County	8.30%	44.0	4.16%	45.0	-0.87%	104.0	11.30%	20.0	2.82%	106.0	9.12%	27.0	-4.16%	126.0
Frederick County	3.59%	89.0	20.55%	4.0	-0.51%	98.0	8.86%	30.0	2.64%	107.0	6.88%	46.5	5.30%	36.0
Giles County	3.76%	87.0	-0.15%	83.0	1.36%	77.0	6.77%	45.0	2.09%	112.0	5.57%	63.0	1.73%	80.0
Gloucester County	1.90%	106.0	0.56%	76.0	6.12%	24.0	3.16%	80.0	4.07%	96.0	5.17%	70.0	2.26%	71.0
Goochland County	5.77%	63.0	-4.02%	124.0	4.75%	43.0	1.52%	103.0	11.02%	33.0	5.12%	72.0	-3.38%	123.0
Grayson County	14.05%	21.0	2.32%	60.5	28.93%	1.0	-7.28%	133.0	8.10%	57.0	1.71%	104.0	3.33%	57.0
Greene County	11.86%	28.0	1.86%	64.0	-1.42%	111.0	6.58%	46.0	13.07%	24.0	12.70%	14.0	9.73%	10.0

Table 2.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Greenville County	21.83%	11.0	-18.56%	136.0	-17.58%	136.0	-1.20%	123.0	6.23%	73.0	9.18%	25.0	9.46%	13.0
Halifax County/2	9.59%	33.0	2.32%	60.5	12.37%	18.0	11.75%	16.0	5.69%	82.0	3.28%	91.0	-7.63%	132.0
Hanover County	0.61%	116.0	0.24%	77.0	-3.67%	125.0	4.74%	62.0	13.43%	21.0	13.81%	12.0	2.47%	69.0
Henrico County	3.19%	91.5	-0.53%	93.0	-3.17%	122.0	7.02%	43.0	3.99%	99.0	6.74%	50.0	8.75%	17.0
Henry County	5.95%	60.0	10.26%	13.0	2.71%	56.0	4.00%	71.0	3.28%	103.0	-1.76%	125.0	5.00%	38.0
Highland County	23.99%	10.0	48.23%	1.0	2.12%	64.0	5.97%	49.0	4.05%	97.0	2.68%	94.0	-2.03%	117.0
Isle of Wight County	9.29%	36.0	3.25%	54.5	-2.19%	119.0	2.37%	92.5	15.37%	19.0	7.03%	44.0	3.39%	55.0
James City County	27.44%	7.0	-0.99%	100.0	-0.43%	97.0	7.54%	39.0	-0.32%	122.0	3.07%	93.0	1.28%	89.0
King and Queen County	9.09%	39.0	-3.26%	119.0	0.88%	83.0	2.60%	88.0	8.50%	52.0	-1.46%	123.0	1.84%	77.0
King George County	16.97%	17.0	5.26%	37.0	9.58%	20.0	5.63%	53.0	10.44%	38.0	6.20%	55.0	1.80%	78.0
King William County	0.60%	117.0	3.25%	54.5	1.39%	76.0	-0.56%	122.0	-1.50%	129.0	15.95%	6.0	3.37%	56.0
Lancaster County	2.22%	102.0	0.92%	72.0	3.05%	52.0	4.20%	67.0	1.03%	119.0	8.18%	31.0	-0.52%	106.5
Lee County	54.34%	1.0	-0.64%	95.0	1.47%	75.0	-1.91%	127.0	12.39%	26.0	15.07%	10.0	-1.95%	116.0
Loudoun County	-4.86%	132.0	-4.01%	123.0	-3.28%	123.0	10.04%	23.0	10.82%	34.0	0.77%	108.0	-0.35%	103.0
Louisa County	8.88%	42.0	8.04%	21.0	6.03%	27.0	21.23%	6.0	9.38%	43.0	-5.05%	130.0	-0.19%	100.0
Lunenburg County	5.21%	70.0	6.04%	33.5	0.42%	89.0	0.01%	117.0	8.19%	56.0	1.84%	102.0	5.54%	33.0
Madison County	1.44%	110.0	-1.68%	108.0	1.10%	80.0	3.42%	76.0	9.07%	47.0	6.09%	56.0	3.65%	51.5
Mathews County	4.07%	83.0	5.04%	40.0	-0.11%	94.0	-7.90%	134.0	17.25%	13.0	10.61%	17.5	-1.37%	114.0
Mecklenburg County	13.63%	24.0	8.13%	20.0	0.81%	84.0	7.16%	42.0	6.61%	70.0	3.58%	85.0	6.16%	29.0
Middlesex County	0.63%	115.0	-0.47%	89.0	1.26%	78.0	-2.15%	128.0	27.69%	2.0	6.97%	45.0	3.95%	49.0
Montgomery County	9.38%	35.0	-1.20%	102.0	5.54%	36.0	6.42%	48.0	7.45%	61.0	2.49%	95.0	2.86%	62.0
Nelson County	3.88%	86.0	-4.47%	126.0	-3.99%	127.0	3.11%	81.0	22.49%	4.0	3.86%	84.0	17.61%	2.0
New Kent County	6.50%	57.0	-0.85%	99.0	-1.76%	115.0	-1.27%	125.0	10.62%	36.0	9.15%	26.0	-4.52%	128.0
Northampton County	13.67%	23.0	-4.91%	127.0	-5.93%	131.0	3.03%	83.0	12.53%	25.0	17.32%	5.0	1.53%	82.0
Northumberland County	-0.75%	123.0	-2.70%	115.0	-0.81%	103.0	25.25%	4.0	9.29%	45.0	7.81%	34.0	-2.80%	121.0
Nottoway County	19.36%	15.0	11.45%	8.0	3.58%	49.0	-11.03%	135.0	7.99%	58.0	23.31%	2.0	2.81%	64.0
Orange County	-0.41%	120.0	29.64%	2.0	6.80%	23.0	-4.10%	129.0	4.88%	89.0	0.09%	115.0	2.65%	67.0
Page County	1.81%	107.5	-1.34%	103.0	16.43%	14.0	31.18%	3.0	-18.55%	136.0	-0.08%	117.0	13.70%	3.0
Patrick County	-0.98%	125.0	3.94%	49.0	0.90%	82.0	11.20%	22.0	19.07%	10.0	19.79%	4.0	1.20%	91.0
Pittsylvania County	10.21%	31.0	-3.18%	118.0	25.15%	4.0	0.67%	112.5	16.94%	14.0	6.00%	57.0	0.57%	94.0
Powhatan County	-6.59%	135.0	4.06%	47.0	-3.84%	126.0	1.74%	100.0	8.64%	51.0	2.22%	98.0	6.60%	27.0
Prince Edward County	6.43%	58.0	5.62%	35.0	-1.62%	114.0	11.64%	18.0	2.40%	110.0	4.60%	76.0	1.77%	79.0
Prince George County	7.28%	49.0	0.98%	71.0	4.49%	46.0	-5.45%	131.0	5.99%	77.0	3.41%	88.0	8.93%	16.0
Prince William County	6.93%	54.0	-4.21%	125.0	-1.57%	113.0	4.57%	63.0	7.14%	64.0	4.05%	82.0	1.26%	90.0
Pulaski County	14.28%	19.0	-2.10%	111.0	2.55%	57.0	2.65%	86.0	5.42%	85.0	6.85%	48.0	-1.02%	112.0
Rappahannock County	2.15%	103.0	9.93%	15.0	7.63%	21.0	6.43%	47.0	2.59%	108.0	5.56%	64.0	-3.35%	122.0
Richmond County	21.65%	12.0	-2.17%	112.0	-2.26%	120.0	7.89%	36.0	16.38%	15.0	-9.55%	135.0	-6.15%	131.0
Roanoke County	5.86%	61.0	-0.50%	90.5	12.98%	17.0	6.87%	44.0	13.27%	23.0	-1.02%	120.0	5.36%	34.0
Rockbridge County	14.14%	20.0	7.60%	25.0	1.69%	68.0	2.39%	91.0	5.81%	79.5	5.91%	59.0	6.04%	30.0

Table 2.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Rockingham County	0.81%	114.0	0.15%	78.0	1.03%	81.0	0.57%	116.0	2.43%	109.0	6.79%	49.0	6.23%	28.0
Russell County	9.24%	38.0	7.89%	22.0	1.56%	74.0	3.96%	72.0	8.30%	54.0	-5.33%	131.0	1.43%	86.0
Scott County	4.32%	78.0	6.18%	31.0	5.55%	35.0	2.64%	87.0	1.29%	117.0	1.22%	106.0	1.96%	75.0
Shenandoah County	3.17%	93.0	6.41%	29.0	5.81%	31.0	1.77%	98.0	6.45%	71.0	6.63%	51.0	11.79%	7.0
Smyth County	1.97%	105.0	0.77%	74.5	2.23%	63.0	5.40%	56.0	16.14%	16.0	10.64%	16.0	2.72%	66.0
Southampton County	5.59%	68.0	3.81%	50.0	5.56%	34.0	3.74%	74.0	-2.87%	130.0	0.18%	113.5	8.31%	20.0
Spotsylvania County	0.22%	119.0	-2.69%	114.0	1.22%	79.0	7.67%	38.0	9.19%	46.0	5.64%	62.0	-0.31%	102.0
Stafford County	20.64%	14.0	0.77%	74.5	-2.10%	117.0	-1.21%	124.0	9.74%	42.0	8.90%	29.0	4.64%	42.0
Surry County	-23.05%	136.0	10.88%	10.0	21.13%	6.0	-20.76%	136.0	-11.08%	134.0	3.17%	92.0	-2.20%	118.0
Sussex County	5.83%	62.0	10.38%	12.0	-0.93%	105.0	7.45%	40.0	4.09%	95.0	5.97%	58.0	1.48%	84.5
Tazewell County	8.96%	41.0	0.82%	73.0	-0.40%	96.0	2.37%	92.5	-0.42%	123.0	4.85%	75.0	4.75%	41.0
Warren County	4.82%	75.0	0.05%	79.0	-1.35%	110.0	5.77%	51.0	4.54%	92.0	2.18%	99.0	2.76%	65.0
Washington County	31.15%	4.0	-2.99%	117.0	10.81%	19.0	3.05%	82.0	1.97%	113.0	7.85%	33.0	12.70%	5.0
Westmoreland County	1.35%	112.0	-0.51%	92.0	6.04%	26.0	3.32%	78.0	22.25%	6.0	-7.47%	134.0	4.88%	40.0
Wise County	5.68%	66.0	-11.09%	132.0	-7.88%	134.0	-0.06%	118.0	11.63%	30.0	-3.27%	128.0	1.57%	81.0
Wythe County	7.95%	45.0	2.87%	56.0	17.80%	10.0	4.30%	65.0	5.95%	78.0	7.14%	42.0	3.24%	59.0
York County	-1.28%	126.0	4.44%	42.0	22.72%	5.0	1.56%	101.5	16.09%	17.0	7.67%	38.0	9.28%	15.0
Alexandria City	3.19%	91.5	5.50%	36.0	0.27%	91.0	1.05%	107.0	5.73%	81.0	9.71%	22.0	-4.44%	127.0
Bedford City	12.57%	27.0	4.65%	41.0	-5.02%	129.0	16.03%	9.0	28.39%	1.0	0.34%	109.0	2.62%	68.0
Bristol City	7.60%	46.0	-0.76%	97.0	4.96%	41.0	7.68%	37.0	4.96%	88.0	15.35%	7.0	-1.13%	113.0
Buena Vista City	0.30%	118.0	-1.66%	107.0	-0.78%	102.0	1.01%	108.0	12.25%	27.0	8.92%	28.0	0.36%	96.0
Charlottesville City	2.65%	99.0	1.19%	69.0	1.62%	71.0	2.70%	85.0	7.33%	63.0	5.48%	65.0	3.57%	53.0
Chesapeake City	4.63%	76.0	3.96%	48.0	1.65%	69.0	8.57%	32.0	6.68%	68.0	3.52%	86.0	-0.08%	99.0
Clifton Forge City	10.82%	29.0	1.43%	67.0	0.01%	93.0	7.93%	35.0	1.66%	116.0	7.05%	43.0	-0.52%	106.5
Colonial Heights City	47.52%	2.0	8.35%	19.0	2.97%	54.0	9.26%	28.0	13.32%	22.0	22.68%	3.0	9.35%	14.0
Covington City	21.04%	13.0	11.28%	9.0	-1.51%	112.0	8.93%	29.0	-0.49%	124.0	-1.11%	121.0	-4.83%	130.0
Danville City	7.21%	51.0	-1.05%	101.0	5.31%	38.0	5.68%	52.0	8.98%	48.0	9.64%	24.0	4.00%	48.0
Emporia City	10.04%	32.0	-1.43%	104.0	-0.29%	95.0	5.38%	57.0	-1.39%	128.0	5.35%	67.0	12.76%	4.0
Fairfax City	14.58%	18.0	-2.59%	113.0	-0.99%	106.0	-0.48%	120.0	4.62%	90.0	6.49%	52.0	4.27%	46.0
Falls Church City	-0.50%	121.0	13.56%	6.0	6.09%	25.0	1.45%	104.0	4.00%	98.0	4.26%	77.0	7.64%	21.0
Franklin City	-6.33%	134.0	-3.81%	121.0	16.70%	12.0	1.75%	99.0	7.89%	59.0	6.28%	54.0	-0.50%	105.0
Fredericksburg City	1.81%	107.5	1.26%	68.0	5.16%	39.0	0.67%	112.5	5.67%	83.0	12.92%	13.0	1.09%	92.0
Galax City	8.99%	40.0	-1.70%	109.0	2.32%	60.0	8.75%	31.0	6.74%	67.0	2.40%	96.0	-1.39%	115.0
Hampton City	5.74%	64.5	-0.13%	82.0	-0.67%	100.0	4.85%	61.0	4.35%	94.0	3.87%	83.0	2.92%	60.0
Harrisonburg City	5.07%	71.0	1.97%	62.0	1.59%	72.0	9.39%	27.0	5.81%	79.5	7.74%	36.0	-0.82%	110.0
Hopewell City	-3.17%	129.0	2.66%	59.0	1.86%	66.0	11.90%	15.0	11.98%	28.0	-4.75%	129.0	9.63%	12.0
Lexington City	-0.87%	124.0	6.16%	32.0	3.93%	47.0	-0.50%	121.0	15.90%	18.0	1.77%	103.0	5.58%	32.0
Lynchburg City	4.54%	77.0	8.46%	18.0	2.73%	55.0	4.18%	68.0	11.89%	29.0	-0.79%	119.0	2.88%	61.0
Manassas City	-0.67%	122.0	-11.95%	133.0	17.53%	11.0	-5.16%	130.0	-1.12%	127.0	-1.83%	126.0	8.42%	19.0

Table 2.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Manassas Park City	31.03%	5.0	-13.25%	134.0	0.63%	87.0	14.52%	12.0	19.85%	9.0	-7.40%	133.0	-3.49%	124.0
Martinsville City	7.09%	52.0	1.47%	66.0	-6.15%	132.0	11.70%	17.0	27.07%	3.0	5.85%	61.0	-0.36%	104.0
Newport News City	2.90%	96.0	-0.58%	94.0	3.03%	53.0	3.54%	75.0	6.12%	75.0	4.17%	79.0	8.70%	18.0
Norfolk City	5.74%	64.5	1.88%	63.0	5.02%	40.0	2.55%	90.0	10.57%	37.0	7.56%	39.0	2.05%	73.0
Norton City	27.21%	8.0	5.06%	39.0	4.51%	45.0	15.77%	10.0	8.35%	53.0	0.20%	112.0	-0.05%	97.5
Petersburg City	-4.22%	131.0	1.71%	65.0	-0.75%	101.0	1.84%	96.5	8.76%	50.0	0.06%	116.0	-2.51%	120.0
Poquoson City	13.58%	25.0	4.28%	44.0	3.26%	51.0	0.97%	109.0	6.08%	76.0	15.25%	8.0	7.23%	23.0
Portsmouth City	3.98%	85.0	-3.91%	122.0	0.21%	92.0	2.30%	94.0	3.31%	102.0	2.35%	97.0	5.77%	31.0
Radford City	9.53%	34.0	3.63%	53.0	2.48%	58.0	-1.42%	126.0	1.96%	114.0	10.54%	19.0	7.12%	24.5
Richmond City	2.00%	104.0	-1.49%	105.0	1.97%	65.0	0.64%	114.0	4.56%	91.0	3.40%	89.0	1.52%	83.0
Roanoke City	5.06%	72.0	6.58%	27.0	-1.30%	108.0	5.06%	60.0	8.95%	49.0	4.16%	80.0	5.33%	35.0
Salem City	19.07%	16.0	-14.16%	135.0	17.98%	9.0	5.25%	58.0	10.38%	39.0	0.33%	110.0	4.60%	43.0
South Boston City/2	5.97%	59.0	4.08%	46.0	5.73%	32.0	3.89%	73.0	2.34%	111.0	0.18%	113.5	-----	----
Staunton City	3.10%	94.0	3.67%	52.0	0.75%	86.0	2.10%	95.0	9.96%	40.0	14.57%	11.0	7.12%	24.5
Suffolk City	-1.99%	128.0	0.99%	70.0	0.78%	85.0	3.37%	77.0	7.39%	62.0	9.69%	23.0	-0.99%	111.0
Virginia Beach City	2.46%	101.0	-2.84%	116.0	3.29%	50.0	-0.08%	119.0	10.65%	35.0	4.86%	74.0	4.98%	39.0
Waynesboro City	5.65%	67.0	-1.64%	106.0	0.56%	88.0	1.84%	96.5	8.24%	55.0	3.48%	87.0	1.93%	76.0
Williamsburg City	3.61%	88.0	6.95%	26.0	15.90%	15.0	3.30%	79.0	9.34%	44.0	10.50%	20.0	-0.21%	101.0
Winchester City	4.31%	79.0	-6.01%	128.5	19.34%	8.0	4.04%	69.0	17.81%	12.0	-1.66%	124.0	2.38%	70.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to variation in per capita revenue from FY1995 to FY1996, the Halifax County statistics register the fiscal and demographic implications of South Boston's city-to-town reversion.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 135, respectively.

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Table 2.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Accomack County	7.56%	44.0	-4.66%	126.0	2.37%	103.0	7.29%	28.0	3.30%	96.0	2.52%	66.5	16.20%	11.0	6.52%	71.5
Albemarle County	1.57%	114.0	12.82%	7.0	14.96%	12.0	7.42%	26.0	6.49%	60.0	-0.34%	104.0	3.03%	82.0	6.85%	66.0
Alleghany County/2	14.57%	13.0	-5.45%	127.0	2.13%	107.0	-2.17%	123.0	10.49%	32.0	-23.20%	133.0	5.08%	61.0	1.48%	114.0
Amelia County	8.14%	38.0	0.63%	99.0	2.69%	100.0	6.91%	33.0	-3.89%	135.0	4.36%	43.0	0.53%	106.0	8.59%	44.0
Amherst County	0.06%	118.0	6.42%	34.0	5.25%	68.0	1.62%	102.0	14.52%	15.0	-0.98%	110.0	7.29%	38.0	3.05%	104.0
Appomattox County	5.43%	65.0	1.33%	92.0	3.43%	94.0	0.78%	109.0	5.43%	77.5	0.35%	98.0	20.03%	7.0	1.88%	111.0
Arlington County	4.40%	80.0	3.54%	65.0	1.48%	113.0	7.10%	31.0	8.52%	42.0	14.43%	6.0	-10.96%	133.0	5.12%	85.0
Augusta County	5.63%	63.0	8.38%	18.0	0.49%	119.0	2.64%	84.0	8.22%	47.0	5.70%	35.0	1.31%	98.0	5.00%	86.0
Bath County	15.43%	10.0	16.45%	4.0	5.30%	66.5	12.75%	9.0	-0.33%	130.0	-1.23%	111.0	6.18%	46.0	8.70%	42.0
Bedford County	1.30%	115.0	10.21%	15.0	15.78%	10.0	2.07%	93.0	5.43%	77.5	7.77%	17.0	12.32%	14.0	11.16%	24.0
Bland County	12.46%	18.0	6.60%	30.5	2.74%	99.0	4.74%	59.0	19.10%	8.0	-2.02%	118.0	2.12%	88.0	0.86%	119.0
Botetourt County	7.53%	45.0	-1.87%	119.0	5.30%	66.5	3.72%	71.0	4.64%	85.0	2.51%	68.0	2.83%	84.0	12.64%	16.0
Brunswick County	15.46%	9.0	-7.01%	130.0	0.40%	121.0	-1.91%	119.5	1.87%	112.0	-1.37%	113.5	3.16%	80.0	7.82%	56.0
Buchanan County	11.86%	20.0	-1.59%	118.0	-7.62%	135.0	8.11%	24.0	42.26%	1.0	-27.00%	134.0	17.93%	9.0	10.79%	26.0
Buckingham County	2.69%	104.0	1.04%	96.0	-0.02%	123.0	5.36%	56.0	9.90%	35.0	11.18%	11.0	30.15%	3.0	-19.29%	134.0
Campbell County	3.06%	101.0	2.00%	85.0	6.93%	49.0	8.15%	23.0	0.43%	125.0	0.79%	87.0	19.44%	8.0	8.19%	49.5
Caroline County	1.82%	110.0	5.06%	43.0	7.97%	35.0	3.26%	75.0	8.56%	41.0	0.55%	92.5	1.62%	95.0	13.53%	13.0
Carroll County	3.36%	96.5	11.21%	11.0	5.23%	70.5	6.07%	43.0	2.13%	111.0	7.65%	21.0	8.55%	28.0	4.13%	95.0
Charles City County	16.72%	4.0	-13.45%	135.0	6.94%	48.0	1.42%	103.0	5.47%	75.5	7.67%	20.0	33.88%	2.0	-13.57%	133.0
Charlotte County	4.55%	77.0	4.90%	48.5	-4.36%	131.0	4.46%	61.0	8.48%	43.0	7.21%	27.0	1.63%	94.0	7.11%	63.0
Chesterfield County	4.39%	81.0	10.43%	13.0	7.22%	45.0	3.74%	70.0	4.21%	87.5	-4.36%	125.0	5.78%	51.0	5.57%	81.0
Clarke County	-0.48%	121.0	11.27%	10.0	10.27%	25.0	7.52%	25.0	11.53%	27.5	13.62%	9.0	-6.20%	130.0	-0.40%	126.0
Craig County	5.73%	61.0	-0.46%	106.0	15.74%	11.0	7.37%	27.0	0.85%	118.0	3.53%	55.0	6.26%	44.0	7.72%	57.0
Culpeper County	16.41%	6.0	1.84%	87.0	7.50%	40.0	3.33%	74.0	5.04%	83.0	1.69%	77.0	11.69%	16.0	17.75%	4.0
Cumberland County	-2.28%	131.0	2.16%	83.0	4.53%	78.0	-2.93%	125.0	10.89%	30.0	4.26%	44.0	1.66%	92.0	8.66%	43.0
Dickenson County	9.06%	33.0	8.62%	17.0	-0.07%	124.0	23.25%	1.0	24.31%	5.0	-6.90%	129.0	10.62%	19.0	8.55%	45.0
Dinwiddie County	3.85%	88.0	4.14%	58.0	16.32%	8.0	-8.37%	132.0	1.76%	113.0	-0.21%	103.0	3.89%	70.0	2.45%	108.0
Essex County	7.96%	40.0	-2.86%	122.0	6.27%	52.0	5.89%	47.0	5.47%	75.5	1.58%	79.0	-5.67%	127.5	8.16%	51.0
Fairfax County	4.67%	75.0	4.31%	57.0	6.05%	55.0	5.73%	49.0	6.09%	65.5	-2.34%	119.0	2.30%	87.0	9.32%	36.0
Fauquier County	4.12%	85.0	4.68%	54.0	8.44%	33.0	5.92%	45.0	6.53%	59.0	0.68%	89.0	8.10%	32.0	8.19%	49.5
Floyd County	15.36%	11.0	0.47%	100.0	6.91%	50.0	2.21%	91.5	2.34%	110.0	1.84%	76.0	11.53%	17.0	-1.20%	130.0
Fluvanna County	12.62%	17.0	7.12%	27.0	1.49%	112.0	4.20%	64.0	10.45%	33.0	4.63%	42.0	16.92%	10.0	3.67%	97.0
Franklin County	9.38%	31.0	3.76%	60.0	7.23%	44.0	5.70%	50.0	11.53%	27.5	-0.08%	102.0	7.69%	37.0	8.31%	47.0
Frederick County	7.45%	46.0	2.43%	79.0	5.67%	58.0	2.61%	85.0	12.57%	24.0	-0.62%	106.0	11.93%	15.0	11.92%	20.0
Giles County	15.48%	8.0	-6.74%	129.0	11.25%	18.0	4.71%	60.0	5.79%	68.0	2.92%	63.0	1.38%	96.0	6.84%	67.0
Gloucester County	10.82%	26.0	9.42%	16.0	5.24%	69.0	3.04%	78.0	7.10%	55.0	7.51%	23.0	8.40%	30.0	14.47%	10.0
Goochland County	11.58%	23.0	4.96%	46.0	10.82%	21.5	7.01%	32.0	7.72%	51.0	8.92%	15.0	-0.18%	112.5	9.57%	33.0
Grayson County	-2.13%	129.0	2.78%	73.5	10.90%	20.0	2.45%	88.0	15.21%	13.0	1.15%	84.0	-0.41%	115.0	3.26%	101.0
Greene County	5.60%	64.0	-0.97%	110.0	19.77%	2.0	-1.96%	121.0	8.63%	40.0	-0.41%	105.0	2.61%	85.0	9.18%	39.0

Table 2.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Greenville County	5.20%	68.0	0.77%	98.0	3.72%	88.0	-4.72%	130.0	-1.58%	132.0	2.05%	73.0	-3.74%	124.0	5.45%	82.0
Halifax County/2	4.80%	73.0	-9.27%	133.0	4.76%	77.0	0.55%	113.0	10.39%	34.0	5.33%	40.0	8.57%	27.0	6.52%	71.5
Hanover County	3.36%	96.5	6.22%	36.0	5.48%	62.0	2.60%	86.0	8.23%	46.0	4.23%	45.0	-6.91%	131.0	11.79%	22.0
Henrico County	8.67%	35.0	3.38%	68.0	8.68%	31.0	4.00%	67.0	5.26%	80.0	-1.86%	116.0	5.96%	49.0	4.45%	89.0
Henry County	8.99%	34.0	2.94%	71.0	8.85%	29.0	11.95%	11.0	2.36%	109.0	3.13%	57.0	0.19%	109.0	2.43%	109.0
Highland County	9.42%	30.0	-1.25%	113.0	6.17%	53.0	6.77%	35.0	-0.47%	131.0	2.19%	70.0	5.38%	55.0	12.70%	15.0
Isle of Wight County	-1.34%	125.0	5.27%	40.0	-4.35%	130.0	5.43%	54.0	0.61%	122.0	15.20%	5.0	-16.15%	134.0	21.81%	2.0
James City County	1.61%	113.0	14.97%	5.0	3.33%	95.0	2.84%	82.0	3.00%	98.0	0.53%	94.0	1.81%	90.0	0.30%	123.0
King and Queen County	8.01%	39.0	2.75%	75.0	-1.81%	127.0	18.34%	3.0	28.83%	2.0	1.30%	82.0	1.20%	100.0	4.37%	90.0
King George County	-5.69%	132.0	2.66%	76.0	0.27%	122.0	11.78%	13.0	7.86%	49.0	7.75%	18.0	3.31%	78.0	10.55%	28.0
King William County	11.16%	24.0	-1.30%	114.0	1.74%	110.0	0.57%	112.0	13.29%	20.0	-0.70%	107.0	20.24%	6.0	2.95%	105.0
Lancaster County	-0.66%	122.0	7.98%	24.0	2.15%	104.0	-0.92%	118.0	-2.52%	133.0	5.47%	38.0	8.90%	24.5	17.29%	5.0
Lee County	-10.81%	135.0	-7.23%	131.0	3.77%	86.0	1.63%	101.0	3.50%	94.0	2.24%	69.0	-5.67%	127.5	5.16%	84.0
Loudoun County	6.97%	50.0	4.89%	50.0	12.87%	16.0	16.37%	4.0	19.47%	7.0	-5.80%	126.0	0.05%	110.0	9.30%	37.5
Louisa County	2.96%	102.0	24.21%	2.0	-7.34%	134.0	4.31%	62.0	2.66%	102.0	5.50%	37.0	12.42%	13.0	11.21%	23.0
Lunenburg County	-2.16%	130.0	-0.91%	109.0	2.01%	108.0	2.46%	87.0	3.87%	90.0	-1.94%	117.0	3.23%	79.0	3.50%	98.5
Madison County	8.25%	37.0	8.17%	22.5	19.75%	3.0	5.57%	52.0	12.29%	26.0	10.10%	13.0	0.97%	103.0	8.01%	53.0
Mathews County	3.28%	99.0	4.04%	59.0	3.53%	92.0	19.34%	2.0	5.59%	72.0	3.07%	58.0	11.16%	18.0	4.15%	94.0
Mecklenburg County	7.61%	43.0	-1.18%	112.0	5.22%	72.0	2.21%	91.5	15.89%	11.0	0.30%	99.5	8.00%	34.0	1.11%	118.0
Middlesex County	6.12%	56.0	8.29%	19.0	10.97%	19.0	8.94%	21.0	5.65%	70.0	1.92%	75.0	4.09%	68.0	9.62%	32.0
Montgomery County	5.05%	71.5	8.18%	21.0	1.39%	114.0	3.00%	79.0	7.15%	54.0	2.93%	62.0	1.80%	91.0	5.77%	78.5
Nelson County	11.93%	19.0	7.04%	28.0	1.22%	115.0	6.64%	36.0	4.97%	84.0	3.25%	56.0	5.31%	56.0	1.44%	115.0
New Kent County	21.26%	2.0	8.17%	22.5	-4.39%	132.0	4.14%	66.0	12.58%	23.0	3.87%	49.0	2.00%	89.0	13.66%	12.0
Northampton County	12.82%	16.0	-1.42%	115.0	3.08%	97.0	-2.58%	124.0	7.21%	53.0	14.10%	7.0	20.38%	5.0	11.82%	21.0
Northumberland County	5.22%	67.0	-1.05%	111.0	2.47%	101.0	1.38%	105.0	6.38%	61.0	0.62%	91.0	6.01%	48.0	10.37%	30.0
Nottoway County	3.46%	94.0	4.75%	53.0	10.82%	21.5	1.84%	95.0	2.80%	101.0	-0.74%	108.0	7.84%	35.0	-1.48%	131.0
Orange County	7.74%	42.0	1.21%	94.0	4.93%	75.0	1.88%	94.0	16.74%	10.0	9.90%	14.0	14.06%	12.0	4.29%	92.5
Page County	-1.21%	124.0	27.88%	1.0	-4.85%	133.0	2.91%	81.0	25.97%	3.5	3.05%	59.0	-0.78%	116.0	5.73%	80.0
Patrick County	2.53%	106.0	-5.73%	128.0	8.74%	30.0	0.86%	107.0	14.37%	16.0	-10.79%	132.0	-0.003%	111.0	2.62%	106.0
Pittsylvania County	2.46%	107.0	0.91%	97.0	6.15%	54.0	-3.43%	127.0	13.98%	18.0	7.54%	22.0	1.18%	101.0	0.18%	124.0
Powhatan County	25.48%	1.0	7.75%	25.0	6.51%	51.0	7.28%	29.0	8.47%	44.0	1.01%	85.0	6.69%	41.0	6.44%	73.0
Prince Edward County	6.84%	51.0	5.32%	39.0	-0.79%	126.0	5.58%	51.0	2.42%	106.0	-1.39%	115.0	2.87%	83.0	8.79%	41.0
Prince George County	-5.83%	133.0	3.67%	62.0	18.05%	6.0	11.93%	12.0	3.01%	97.0	5.81%	34.0	-4.00%	126.0	0.77%	120.0
Prince William County	5.86%	58.0	3.41%	67.0	0.42%	120.0	11.07%	16.0	9.59%	37.0	2.52%	66.5	4.30%	65.0	9.41%	34.0
Pulaski County	4.08%	86.0	3.50%	66.0	4.97%	74.0	10.69%	17.0	2.62%	103.0	1.60%	78.0	9.39%	21.0	4.33%	91.0
Rappahannock County	6.10%	57.0	11.98%	8.0	1.95%	109.0	9.49%	19.0	3.77%	91.0	6.22%	30.0	2.50%	86.0	23.33%	1.0
Richmond County	15.49%	7.0	2.02%	84.0	18.47%	4.0	-24.32%	134.0	25.97%	3.5	-3.06%	121.0	3.88%	71.0	4.29%	92.5
Roanoke County	2.81%	103.0	6.59%	32.0	2.39%	102.0	6.35%	41.0	0.49%	123.0	3.56%	54.0	4.57%	63.0	4.60%	87.0
Rockbridge County	3.31%	98.0	-2.58%	121.0	4.82%	76.0	4.81%	58.0	9.51%	39.0	3.82%	50.0	8.90%	24.5	1.61%	112.0

Table 2.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Rockingham County	-0.17%	119.0	1.17%	95.0	10.78%	24.0	6.30%	42.0	6.33%	62.0	-3.75%	124.0	6.10%	47.0	3.17%	103.0
Russell County	-0.67%	123.0	-4.15%	124.0	13.78%	15.0	-3.85%	128.5	6.06%	67.0	18.50%	2.0	26.16%	4.0	0.02%	125.0
Scott County	3.48%	93.0	2.29%	81.0	4.09%	82.0	1.83%	96.0	15.78%	12.0	16.31%	4.0	4.06%	69.0	-0.94%	128.0
Shenandoah County	4.41%	79.0	1.53%	91.0	4.36%	80.0	6.44%	39.0	5.49%	74.0	0.55%	92.5	1.34%	97.0	7.87%	55.0
Smyth County	5.85%	59.0	-0.32%	104.5	3.97%	84.0	0.47%	114.0	2.39%	107.0	-0.77%	109.0	4.39%	64.0	1.29%	117.0
Southampton County	3.37%	95.0	2.93%	72.0	0.83%	118.0	2.77%	83.0	9.53%	38.0	0.30%	99.5	-1.83%	119.0	12.73%	14.0
Spotsylvania County	-1.98%	128.0	-0.32%	104.5	3.01%	98.0	12.61%	10.0	2.37%	108.0	2.16%	71.0	-1.97%	120.0	9.36%	35.0
Stafford County	2.20%	109.0	-8.10%	132.0	14.77%	13.0	11.68%	14.0	12.54%	25.0	5.64%	36.0	-8.53%	132.0	11.01%	25.0
Surry County	-8.93%	134.0	1.55%	90.0	37.70%	1.0	-25.49%	135.0	19.98%	6.0	6.14%	31.0	-2.45%	121.0	7.48%	58.0
Sussex County	8.61%	36.0	-0.81%	108.0	-0.57%	125.0	-17.53%	133.0	6.55%	58.0	0.38%	97.0	3.53%	73.5	-0.77%	127.0
Tazewell County	11.59%	22.0	-2.49%	120.0	7.48%	41.0	-0.11%	117.0	17.47%	9.0	2.88%	64.0	-0.18%	112.5	2.02%	110.0
Warren County	5.37%	66.0	10.25%	14.0	2.14%	105.5	1.76%	99.0	4.29%	86.0	18.33%	3.0	4.20%	66.0	9.80%	31.0
Washington County	4.57%	76.0	2.28%	82.0	7.62%	38.0	0.60%	111.0	0.73%	119.0	2.12%	72.0	5.23%	58.0	3.18%	102.0
Westmoreland County	0.63%	117.0	6.40%	35.0	3.49%	93.0	9.18%	20.0	2.44%	105.0	5.90%	33.0	47.96%	1.0	14.90%	8.0
Wise County	16.53%	5.0	-9.85%	134.0	-3.34%	129.0	3.44%	73.0	13.38%	19.0	-6.82%	128.0	-1.27%	117.0	18.69%	3.0
Wythe County	7.06%	49.0	4.79%	52.0	9.04%	28.0	0.83%	108.0	2.81%	100.0	10.49%	12.0	6.47%	43.0	7.35%	60.0
York County	5.11%	69.0	4.91%	47.0	7.94%	36.0	5.93%	44.0	-0.12%	127.0	3.76%	53.0	5.30%	57.0	8.05%	52.0
Alexandria City	-0.41%	120.0	6.72%	29.0	7.35%	43.0	6.45%	38.0	8.33%	45.0	-1.37%	113.5	3.36%	76.0	7.26%	61.0
Bedford City	11.63%	21.0	11.05%	12.0	3.59%	91.0	3.96%	68.0	2.51%	104.0	-3.49%	122.0	7.79%	36.0	0.31%	122.0
Bristol City	6.79%	52.0	4.40%	56.0	11.38%	17.0	8.83%	22.0	3.35%	95.0	-1.28%	112.0	8.41%	29.0	3.50%	98.5
Buena Vista City	5.83%	60.0	3.69%	61.0	1.02%	116.0	2.92%	80.0	2.99%	99.0	3.81%	51.0	6.92%	40.0	-1.93%	132.0
Charlottesville City	4.03%	87.0	11.65%	9.0	5.60%	60.5	4.17%	65.0	7.28%	52.0	0.43%	95.5	0.82%	104.0	12.12%	19.0
Chesapeake City	13.30%	14.0	5.10%	42.0	3.73%	87.0	2.38%	89.0	3.60%	92.0	0.66%	90.0	8.93%	23.0	7.39%	59.0
Clifton Forge City/2	9.54%	28.0	0.13%	102.5	3.12%	96.0	-8.34%	131.0	0.62%	121.0	-----	-----	-----	-----	-----	-----
Colonial Heights City	11.12%	25.0	3.34%	69.0	6.98%	47.0	1.39%	104.0	5.58%	73.0	2.96%	61.0	3.33%	77.0	8.83%	40.0
Covington City	9.47%	29.0	8.19%	20.0	5.62%	59.0	5.82%	48.0	-0.20%	128.0	7.29%	26.0	-3.97%	125.0	-1.19%	129.0
Danville City	7.09%	48.0	7.50%	26.0	18.09%	5.0	6.82%	34.0	5.73%	69.0	2.01%	74.0	3.11%	81.0	6.53%	70.0
Emporia City	2.39%	108.0	2.78%	73.5	3.64%	89.0	6.47%	37.0	9.73%	36.0	1.23%	83.0	-2.73%	122.0	7.17%	62.0
Fairfax City	12.91%	15.0	1.26%	93.0	5.73%	56.0	1.79%	97.0	10.79%	31.0	-7.26%	130.0	5.72%	52.0	6.99%	64.5
Falls Church City	4.45%	78.0	2.58%	78.0	9.50%	26.0	-2.97%	126.0	11.19%	29.0	-6.73%	127.0	-0.27%	114.0	5.82%	77.0
Franklin City	4.34%	83.0	18.37%	3.0	14.31%	14.0	1.71%	100.0	0.21%	126.0	14.00%	8.0	4.10%	67.0	8.23%	48.0
Fredericksburg City	15.15%	12.0	13.10%	6.0	10.80%	23.0	14.67%	6.0	5.23%	81.0	6.03%	32.0	10.40%	20.0	14.77%	9.0
Galax City	2.59%	105.0	3.56%	63.0	5.42%	63.0	11.28%	15.0	-3.63%	134.0	-3.68%	123.0	5.95%	50.0	3.79%	96.0
Hampton City	3.50%	92.0	4.90%	48.5	5.02%	73.0	1.21%	106.0	7.77%	50.0	7.30%	25.0	1.22%	99.0	12.50%	17.0
Harrisonburg City	1.74%	111.0	4.66%	55.0	8.19%	34.0	4.21%	63.0	1.69%	114.0	1.40%	81.0	3.53%	73.5	17.28%	6.0
Hopewell City	3.70%	89.0	2.63%	77.0	-2.38%	128.0	5.22%	57.0	6.84%	57.0	0.81%	86.0	5.22%	59.0	0.64%	121.0
Lexington City	4.69%	74.0	6.52%	33.0	2.14%	105.5	14.06%	7.0	5.16%	82.0	0.15%	101.0	0.72%	105.0	7.91%	54.0
Lynchburg City	7.41%	47.0	1.62%	88.0	4.45%	79.0	-2.00%	122.0	13.24%	21.0	0.43%	95.5	3.63%	72.0	2.54%	107.0
Manassas City	6.48%	53.0	-4.27%	125.0	0.96%	117.0	15.77%	5.0	14.88%	14.0	-2.69%	120.0	8.06%	33.0	14.34%	11.0

Table 2.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Manassas Park City	-1.75%	127.0	-1.55%	117.0	17.64%	7.0	13.73%	8.0	13.11%	22.0	-10.73%	131.0	6.57%	42.0	12.41%	18.0
Martinsville City	5.08%	70.0	5.14%	41.0	3.82%	85.0	-1.91%	119.5	1.61%	116.0	5.46%	39.0	5.67%	53.0	5.32%	83.0
Newport News City	5.05%	71.5	5.04%	44.0	3.63%	90.0	6.41%	40.0	6.25%	64.0	4.05%	46.5	9.11%	22.0	6.41%	74.0
Norfolk City	-1.35%	126.0	5.80%	38.0	5.23%	70.5	7.19%	30.0	6.28%	63.0	0.75%	88.0	7.22%	39.0	6.77%	68.0
Norton City	17.44%	3.0	-0.65%	107.0	7.43%	42.0	5.91%	46.0	0.48%	124.0	6.90%	29.0	-1.78%	118.0	15.43%	7.0
Petersburg City	6.34%	54.0	-3.33%	123.0	16.25%	9.0	-3.85%	128.5	5.64%	71.0	4.05%	46.5	4.87%	62.0	6.68%	69.0
Poquoson City	3.19%	100.0	3.23%	70.0	9.27%	27.0	1.77%	98.0	5.28%	79.0	21.78%	1.0	1.65%	93.0	3.38%	100.0
Portsmouth City	1.70%	112.0	3.55%	64.0	7.07%	46.0	2.34%	90.0	4.21%	87.5	6.96%	28.0	8.29%	31.0	5.77%	78.5
Radford City	9.36%	32.0	-1.46%	116.0	4.23%	81.0	0.0003%	116.0	-0.25%	129.0	8.55%	16.0	6.23%	45.0	9.30%	37.5
Richmond City	3.55%	91.0	0.33%	101.0	5.36%	65.0	3.06%	77.0	6.89%	56.0	2.70%	65.0	-2.75%	123.0	1.55%	113.0
Roanoke City	3.68%	90.0	2.31%	80.0	5.60%	60.5	5.46%	53.0	6.09%	65.5	1.56%	80.0	0.24%	108.0	6.99%	64.5
Salem City	4.37%	82.0	1.97%	86.0	8.63%	32.0	3.65%	72.0	1.66%	115.0	3.01%	60.0	8.69%	26.0	8.42%	46.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	6.22%	55.0	4.86%	51.0	4.04%	83.0	0.66%	110.0	3.56%	93.0	7.47%	24.0	1.09%	102.0	10.38%	29.0
Suffolk City	4.23%	84.0	1.61%	89.0	7.91%	37.0	3.17%	76.0	14.00%	17.0	11.31%	10.0	3.43%	75.0	4.50%	88.0
Virginia Beach City	5.72%	62.0	5.01%	45.0	5.37%	64.0	3.77%	69.0	3.88%	89.0	7.69%	19.0	5.47%	54.0	10.76%	27.0
Waynesboro City	7.85%	41.0	0.13%	102.5	1.64%	111.0	0.45%	115.0	0.69%	120.0	3.89%	48.0	5.16%	60.0	6.25%	75.0
Williamsburg City	0.80%	116.0	6.60%	30.5	5.68%	57.0	9.78%	18.0	1.45%	117.0	3.79%	52.0	-5.90%	129.0	1.34%	116.0
Winchester City	10.58%	27.0	5.85%	37.0	7.54%	39.0	5.40%	55.0	8.14%	48.0	4.82%	41.0	0.46%	107.0	6.18%	76.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

For the time span between the outset of FY1997 and the close of FY2004, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion. With respect to variation in per capita revenue following the FY2000-FY2001 time frame, the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 135 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

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Table 2.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Accomack County	3.97%	107.5	3.30%	104.0
Albemarle County	5.63%	40.0	4.89%	50.5
Alleghany County/3	3.40%	120.0	4.54%	61.0
Amelia County	3.46%	118.0	2.69%	110.0
Amherst County	6.24%	28.0	5.25%	39.0
Appomattox County	7.50%	9.0	5.21%	41.0
Arlington County	6.39%	26.0	5.12%	43.0
Augusta County	5.02%	59.0	4.06%	82.0
Bath County	5.12%	57.5	3.84%	90.0
Bedford County	9.63%	3.0	7.77%	3.0
Bland County	4.65%	78.0	4.17%	77.0
Botetourt County	6.13%	30.0	5.05%	45.5
Brunswick County	3.20%	123.5	1.87%	126.0
Buchanan County	4.41%	87.5	6.98%	7.0
Buckingham County	3.35%	122.0	1.23%	132.0
Campbell County	8.26%	6.0	6.93%	8.0
Caroline County	5.85%	35.0	5.86%	24.0
Carroll County	6.98%	11.0	6.86%	9.0
Charles City County	5.27%	55.0	6.22%	15.0
Charlotte County	4.10%	103.0	4.46%	62.5
Chesterfield County	3.81%	112.5	4.39%	65.0
Clarke County	6.86%	13.0	7.52%	4.0
Craig County	11.77%	1.0	5.73%	27.0
Culpeper County	5.46%	49.0	4.30%	68.5
Cumberland County	4.31%	94.0	4.46%	62.5
Dickenson County	4.98%	61.0	8.55%	1.0
Dinwiddie County	4.19%	99.0	4.11%	79.0
Essex County	3.39%	121.0	5.47%	34.0
Fairfax County	4.16%	102.0	4.67%	56.0
Fauquier County	4.18%	100.5	5.92%	22.0
Floyd County	4.41%	87.5	2.43%	117.5
Fluvanna County	8.85%	4.0	4.20%	76.0
Franklin County	5.61%	43.0	7.23%	5.0
Frederick County	6.75%	17.0	5.67%	28.0
Giles County	4.18%	100.5	3.76%	92.0
Gloucester County	5.95%	33.5	5.24%	40.0
Goochland County	5.41%	51.5	5.77%	25.0
Grayson County	5.62%	41.5	2.78%	109.0
Greene County	6.46%	21.5	6.58%	10.0
Greensville County	1.10%	133.0	2.05%	123.0

Table 2.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Halifax County/3	4.60%	81.0	5.33%	37.0
Hanover County	4.44%	86.0	4.23%	73.5
Henrico County	4.30%	95.0	4.45%	64.0
Henry County	4.68%	75.0	3.28%	105.0
Highland County	8.39%	5.0	5.38%	36.0
Isle of Wight County	4.33%	92.0	3.39%	102.0
James City County	4.40%	89.0	1.81%	128.0
King and Queen County	5.41%	51.5	2.60%	112.0
King George County	6.29%	27.0	6.20%	16.0
King William County	4.70%	74.0	1.74%	129.0
Lancaster County	3.78%	114.0	2.22%	121.0
Lee County	4.76%	71.0	1.63%	130.0
Loudoun County	4.88%	68.5	4.89%	50.5
Louisa County	6.95%	12.0	6.03%	20.5
Lunenburg County	2.49%	129.0	2.46%	115.5
Madison County	6.41%	25.0	6.09%	19.0
Mathews County	5.45%	50.0	4.07%	81.0
Mecklenburg County	5.68%	39.0	6.16%	17.0
Middlesex County	6.23%	29.0	5.65%	29.0
Montgomery County	4.55%	83.0	5.05%	45.5
Nelson County	5.62%	41.5	3.88%	88.5
New Kent County	5.28%	54.0	4.14%	78.0
Northampton County	6.84%	14.0	7.21%	6.0
Northumberland County	4.45%	85.0	2.47%	114.0
Nottoway County	5.78%	37.0	3.58%	96.0
Orange County	6.69%	18.0	4.88%	52.5
Page County	6.79%	15.0	2.91%	108.0
Patrick County	4.51%	84.0	2.53%	113.0
Pittsylvania County	5.69%	38.0	2.46%	115.5
Powhatan County	5.50%	48.0	6.51%	13.0
Prince Edward County	4.03%	105.0	4.60%	59.0
Prince George County	3.94%	109.0	3.67%	93.0
Prince William County	4.32%	93.0	4.30%	68.5
Pulaski County	4.65%	78.0	4.08%	80.0
Rappahannock County	6.42%	24.0	6.10%	18.0
Richmond County	4.57%	82.0	3.88%	88.5
Roanoke County	4.95%	62.0	4.60%	59.0
Rockbridge County	5.18%	56.0	4.82%	54.0
Rockingham County	3.20%	123.5	2.43%	117.5
Russell County	5.53%	46.0	3.96%	86.0

Table 2.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Scott County	4.67%	76.0	3.48%	100.0
Shenandoah County	4.93%	63.5	5.49%	33.0
Smyth County	3.81%	112.5	2.39%	119.0
Southampton County	3.66%	115.0	3.37%	103.0
Spotsylvania County	3.08%	125.5	2.16%	122.0
Stafford County	5.51%	47.0	5.64%	30.0
Surry County	0.94%	134.0	1.55%	131.0
Sussex County	2.24%	130.0	3.53%	99.0
Tazewell County	3.97%	107.5	2.37%	120.0
Warren County	4.99%	60.0	4.29%	70.0
Washington County	6.06%	32.0	3.18%	106.0
Westmoreland County	8.05%	7.0	4.88%	52.5
Wise County	1.82%	132.0	-0.06%	134.0
Wythe County	6.54%	20.0	6.47%	14.0
York County	6.76%	16.0	5.30%	38.0
Alexandria City	3.91%	111.0	5.50%	32.0
Bedford City	6.46%	21.5	3.96%	86.0
Bristol City	5.60%	44.0	4.96%	49.0
Buena Vista City	3.04%	127.0	2.92%	107.0
Charlottesville City	4.71%	73.0	4.03%	84.0
Chesapeake City	4.93%	63.5	3.96%	86.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	10.47%	2.0	8.35%	2.0
Covington City	4.29%	96.5	5.62%	31.0
Danville City	6.44%	23.0	6.53%	12.0
Emporia City	4.07%	104.0	3.64%	94.0
Fairfax City	4.25%	98.0	4.62%	57.0
Falls Church City	4.01%	106.0	4.26%	72.0
Franklin City	5.82%	36.0	4.34%	67.0
Fredericksburg City	7.92%	8.0	6.03%	20.5
Galax City	3.43%	119.0	3.56%	97.0
Hampton City	4.29%	96.5	4.35%	66.0
Harrisonburg City	4.90%	66.0	4.21%	75.0
Hopewell City	3.52%	117.0	2.66%	111.0
Lexington City	4.89%	67.0	4.69%	55.0
Lynchburg City	4.35%	91.0	3.63%	95.0
Manassas City	3.92%	110.0	0.96%	133.0
Manassas Park City	6.09%	31.0	6.57%	11.0
Martinsville City	5.12%	57.5	5.14%	42.0
Newport News City	4.92%	65.0	5.04%	47.0

Table 2.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Norfolk City	4.88%	68.5	5.74%	26.0
Norton City	7.48%	10.0	5.91%	23.0
Petersburg City	2.77%	128.0	1.84%	127.0
Poquoson City	6.68%	19.0	4.28%	71.0
Portsmouth City	3.59%	116.0	3.55%	98.0
Radford City	4.65%	78.0	4.23%	73.5
Richmond City	2.22%	131.0	2.00%	124.0
Roanoke City	4.38%	90.0	5.06%	44.0
Salem City	5.59%	45.0	4.60%	59.0
South Boston City/3	-----	----	-----	----
Staunton City	5.30%	53.0	4.04%	83.0
Suffolk City	4.63%	80.0	3.43%	101.0
Virginia Beach City	4.73%	72.0	4.98%	48.0
Waynesboro City	3.08%	125.5	1.93%	125.0
Williamsburg City	4.86%	70.0	3.79%	91.0
Winchester City	5.95%	33.5	5.40%	35.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2004 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 15). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the eighth value) defines the median statistic for the FY1989-2004 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

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Table 2.6A
Mean Percentage
of
Local-Source Revenue
from
Non-Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	19.60%	19.16%	18.26%	18.31%	18.45%	18.33%	17.86%	17.55%	17.13%	16.82%	16.86%	17.16%	17.60%	17.77%	17.76%	17.82%
Cities	33.63%	33.40%	31.99%	31.98%	32.19%	32.54%	32.26%	31.71%	31.55%	31.53%	31.91%	32.25%	32.93%	32.70%	32.87%	33.15%
All Jurisdictions	23.68%	23.31%	22.25%	22.29%	22.45%	22.47%	22.05%	21.67%	21.33%	21.10%	21.24%	21.55%	22.06%	22.11%	22.16%	22.28%

Table 2.6B
Median Percentage
of
Local-Source Revenue
from
Non-Property Taxes
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	18.55%	18.23%	17.89%	17.70%	17.89%	17.16%	17.36%	16.87%	16.36%	16.20%	16.08%	16.69%	16.72%	16.72%	16.58%	16.72%
Cities	32.78%	32.72%	31.25%	30.58%	31.16%	31.48%	30.73%	30.06%	30.12%	29.70%	31.00%	30.01%	30.85%	30.24%	31.16%	32.72%
All Jurisdictions	20.69%	21.20%	19.76%	19.89%	20.56%	21.38%	20.51%	19.79%	19.34%	18.49%	19.36%	19.26%	19.70%	19.67%	19.61%	19.69%

1. As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. The mean and median statistics covering FY1989 through FY2004 are based upon the percentages for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2004 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2004 statistics take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 2.7A: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Accomack County	20.58%	70.0	21.19%	70.0	19.00%	77.0	18.63%	83.0	19.62%	75.0	18.59%	80.0	18.55%	82.0	18.14%	81.0
Albemarle County	26.52%	48.0	25.59%	48.0	23.19%	53.0	24.28%	50.0	25.26%	45.0	24.78%	48.0	24.47%	48.0	19.22%	76.0
Alleghany County	16.35%	110.0	16.36%	102.0	16.89%	91.0	16.37%	97.5	16.24%	97.0	15.69%	99.0	12.80%	119.0	14.02%	106.0
Amelia County	18.28%	91.0	16.85%	95.0	18.20%	82.5	17.37%	92.0	17.88%	89.0	15.53%	100.0	15.16%	101.5	14.23%	104.0
Amherst County	27.07%	45.0	26.18%	45.0	27.76%	38.0	28.47%	34.0	28.23%	38.0	27.25%	39.0	25.24%	43.0	26.02%	39.0
Appomattox County	17.98%	97.0	21.21%	69.0	19.72%	70.0	17.62%	90.0	16.31%	96.0	15.50%	101.0	19.35%	76.0	19.86%	68.0
Arlington County	20.80%	69.0	23.08%	62.0	22.57%	57.0	25.34%	45.0	25.76%	43.0	26.44%	42.0	25.96%	39.0	26.06%	38.0
Augusta County	27.39%	43.0	25.90%	47.0	25.60%	43.0	25.19%	46.0	26.11%	42.0	26.59%	41.0	25.55%	41.0	25.17%	41.0
Bath County	6.71%	134.0	5.92%	134.0	6.29%	134.0	5.86%	134.0	5.25%	134.0	4.63%	135.0	5.08%	135.0	5.52%	134.0
Bedford County	10.70%	129.0	10.39%	128.0	9.55%	128.0	11.36%	125.0	13.08%	118.0	13.93%	114.0	13.23%	115.0	13.47%	112.0
Bland County	18.55%	88.0	19.44%	80.0	14.31%	106.0	16.00%	99.0	17.56%	92.0	16.58%	94.0	15.98%	95.0	15.78%	96.0
Botetourt County	16.99%	105.0	16.51%	99.0	19.37%	73.0	19.34%	72.0	20.51%	70.0	18.22%	84.0	18.32%	83.0	18.79%	78.0
Brunswick County	19.71%	80.0	18.23%	87.0	16.04%	96.0	18.68%	81.0	21.51%	67.0	18.23%	83.0	17.12%	90.5	16.07%	94.5
Buchanan County	49.73%	2.0	51.56%	3.0	50.59%	3.0	46.42%	3.0	45.55%	4.0	42.21%	6.0	41.62%	5.0	43.62%	5.0
Buckingham County	24.42%	52.0	23.74%	59.0	23.07%	55.0	22.04%	62.0	22.46%	60.0	20.56%	71.0	19.90%	72.0	19.18%	77.0
Campbell County	16.67%	108.0	16.80%	96.0	17.34%	90.0	16.97%	93.0	18.16%	85.0	15.72%	98.0	20.10%	71.0	19.25%	75.0
Caroline County	18.33%	89.0	21.26%	68.0	21.27%	63.0	21.18%	64.0	19.56%	76.0	20.26%	72.0	19.16%	78.0	19.37%	74.0
Carroll County	18.09%	95.0	18.90%	83.0	14.58%	105.0	18.65%	82.0	20.05%	74.0	21.68%	64.0	21.15%	62.0	19.59%	71.0
Charles City County	9.03%	131.0	8.26%	133.0	6.59%	133.0	4.48%	135.0	4.15%	135.0	4.73%	134.0	5.89%	134.0	5.95%	133.0
Charlotte County	18.80%	85.0	16.38%	101.0	15.17%	101.0	13.68%	112.0	13.20%	116.5	14.68%	107.0	13.64%	111.0	13.12%	115.0
Chesterfield County	20.34%	73.0	19.96%	76.0	19.31%	74.0	19.23%	74.5	19.33%	77.0	19.98%	73.0	19.42%	74.0	19.55%	73.0
Clarke County	11.29%	128.0	10.05%	130.0	8.29%	131.0	10.01%	129.0	9.84%	130.0	9.57%	131.0	10.08%	129.0	9.76%	128.0
Craig County	9.79%	130.0	11.18%	127.0	8.88%	130.0	8.63%	131.0	16.08%	98.0	17.16%	89.0	15.68%	98.0	14.38%	103.0
Culpeper County	18.91%	83.0	16.58%	98.0	15.46%	100.0	15.75%	102.0	16.03%	100.0	16.61%	93.0	17.41%	86.0	16.20%	92.0
Cumberland County	22.43%	59.0	24.28%	57.0	22.94%	56.0	19.25%	73.0	17.77%	90.0	21.57%	67.0	20.84%	66.0	19.96%	67.0
Dickenson County	39.35%	13.0	35.29%	16.0	38.38%	11.0	39.16%	10.0	36.71%	13.0	36.92%	12.0	34.99%	16.0	33.74%	18.0
Dinwiddie County	20.25%	75.0	19.02%	82.0	20.74%	65.0	18.27%	85.0	18.34%	84.0	19.39%	75.0	19.15%	79.0	18.78%	79.0
Essex County	27.68%	41.0	23.78%	58.0	22.21%	59.0	22.45%	59.0	22.26%	62.0	22.56%	59.0	20.97%	63.0	21.70%	56.0
Fairfax County	15.36%	115.0	14.23%	115.0	13.42%	118.0	13.71%	111.0	15.22%	104.0	15.74%	97.0	16.03%	94.0	16.07%	94.5
Fauquier County	18.74%	86.0	14.99%	109.0	12.25%	123.0	13.16%	118.0	11.95%	126.0	11.92%	127.0	11.69%	124.0	11.29%	122.0
Floyd County	20.36%	72.0	18.64%	84.0	18.31%	81.0	17.65%	89.0	17.73%	91.0	17.58%	87.0	16.99%	92.0	17.29%	86.0
Fluvanna County	8.90%	132.0	8.70%	132.0	7.80%	132.0	7.17%	132.0	11.39%	128.0	13.07%	119.5	10.57%	128.0	10.72%	125.0
Franklin County	23.85%	55.0	22.65%	64.0	22.41%	58.0	22.20%	60.0	23.63%	53.0	21.47%	68.0	22.68%	56.0	20.56%	64.0
Frederick County	19.15%	82.0	17.56%	92.0	19.81%	69.0	20.41%	67.0	20.31%	73.0	17.69%	86.0	17.65%	85.0	17.52%	84.0
Giles County	14.81%	118.5	13.83%	119.0	13.59%	115.0	13.14%	119.0	13.97%	109.0	12.36%	123.0	11.66%	125.0	11.28%	123.0
Gloucester County	21.04%	67.0	19.56%	78.0	18.50%	79.0	19.36%	71.0	19.12%	79.0	18.49%	81.0	18.85%	80.0	18.48%	80.0
Goochland County	17.01%	104.0	16.02%	104.0	15.64%	98.0	16.46%	95.0	16.42%	95.0	15.44%	102.5	14.91%	103.0	13.83%	108.0
Grayson County	18.12%	93.0	19.76%	77.0	16.26%	93.0	19.12%	77.0	18.07%	86.0	18.11%	85.0	16.04%	93.0	16.87%	87.0
Greene County	14.05%	123.0	14.68%	111.0	14.17%	108.0	13.36%	115.0	13.46%	112.0	14.88%	106.0	15.24%	100.0	15.28%	98.0

Table 2.7A: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Greensville County	21.95%	61.0	24.42%	56.0	18.09%	85.5	17.86%	87.0	17.89%	88.0	18.26%	82.0	17.40%	87.0	17.34%	85.0
Halifax County/2	28.63%	38.0	27.61%	40.0	26.55%	39.0	28.43%	35.5	28.71%	32.0	25.35%	44.0	25.04%	46.0	24.13%	46.0
Hanover County	20.55%	71.0	19.42%	81.0	19.09%	75.0	18.07%	86.0	18.02%	87.0	19.47%	74.0	20.62%	68.0	19.56%	72.0
Henrico County	26.01%	50.0	25.04%	50.0	23.61%	51.0	22.81%	56.0	23.95%	51.0	24.11%	50.0	24.42%	49.0	25.44%	40.0
Henry County	35.77%	20.0	34.08%	22.0	33.07%	19.0	32.65%	19.0	32.54%	22.0	31.60%	24.0	30.53%	26.0	30.01%	25.0
Highland County	8.41%	133.0	9.31%	131.0	13.09%	120.0	13.18%	117.0	12.92%	119.0	12.62%	122.0	11.22%	126.0	10.50%	126.0
Isle of Wight County	12.88%	124.0	12.73%	123.0	11.90%	124.0	11.40%	124.0	11.50%	127.0	11.73%	128.0	12.09%	121.0	11.42%	120.0
James City County	21.91%	62.0	24.94%	51.0	23.10%	54.0	22.95%	55.0	22.83%	57.0	22.29%	61.0	20.87%	65.0	20.74%	63.0
King and Queen County	12.49%	125.0	12.15%	124.0	10.47%	126.0	10.60%	127.0	7.60%	132.0	8.53%	132.0	8.87%	131.0	7.76%	131.0
King George County	17.30%	102.0	17.99%	88.0	18.09%	85.5	18.39%	84.0	19.15%	78.0	19.02%	77.0	18.67%	81.0	17.74%	82.0
King William County	14.93%	116.0	13.54%	120.0	13.82%	113.0	13.96%	108.0	13.25%	114.0	11.99%	125.5	13.13%	116.5	12.17%	117.0
Lancaster County	18.30%	90.0	14.48%	112.0	13.96%	112.0	13.22%	116.0	14.81%	105.0	14.67%	108.0	13.92%	109.0	12.91%	116.0
Lee County	18.86%	84.0	28.60%	38.0	25.31%	45.0	25.96%	42.0	24.18%	50.0	25.28%	45.0	27.09%	37.0	26.61%	35.0
Loudoun County	14.51%	121.0	12.10%	125.0	11.41%	125.0	10.93%	126.0	12.81%	121.0	14.10%	113.0	13.95%	108.0	14.07%	105.0
Louisa County	5.84%	135.0	5.61%	135.0	6.07%	135.0	6.58%	133.0	6.91%	133.0	7.23%	133.0	6.47%	133.0	5.97%	132.0
Lunenburg County	16.57%	109.0	15.80%	105.0	14.10%	110.0	14.10%	107.0	14.30%	108.0	14.63%	109.5	14.03%	107.0	13.55%	111.0
Madison County	20.14%	77.0	18.34%	86.0	17.69%	88.0	16.40%	96.0	16.77%	94.0	17.16%	89.0	17.13%	89.0	16.49%	90.0
Mathews County	15.82%	111.0	14.05%	116.0	14.11%	109.0	13.85%	109.0	12.91%	120.0	13.26%	118.0	13.88%	110.0	11.41%	121.0
Mecklenburg County	23.53%	56.0	24.56%	55.0	25.83%	42.0	25.40%	44.0	24.77%	47.0	24.21%	49.0	22.57%	57.0	22.38%	54.0
Middlesex County	15.68%	112.0	13.85%	118.0	13.03%	121.0	12.91%	120.0	11.19%	129.0	14.12%	112.0	14.26%	105.0	13.45%	113.0
Montgomery County	17.49%	100.0	17.79%	89.0	15.96%	97.0	15.97%	100.0	16.05%	99.0	16.05%	96.0	15.39%	99.0	16.60%	89.0
Nelson County	16.72%	107.0	16.76%	97.0	14.59%	104.0	12.01%	123.0	12.06%	125.0	13.85%	115.0	13.29%	114.0	14.79%	100.0
New Kent County	14.81%	118.5	13.94%	117.0	13.56%	116.0	13.57%	113.0	12.39%	124.0	13.44%	117.0	13.56%	112.0	13.73%	110.0
Northampton County	20.23%	76.0	20.27%	75.0	17.89%	87.0	16.73%	94.0	14.39%	107.0	15.01%	104.0	17.12%	90.5	16.77%	88.0
Northumberland County	12.26%	126.0	11.61%	126.0	10.21%	127.0	10.12%	128.0	12.40%	123.0	11.68%	129.0	10.76%	127.0	10.39%	127.0
Nottoway County	18.11%	94.0	17.71%	90.0	18.18%	84.0	19.23%	74.5	19.06%	80.0	18.72%	79.0	18.29%	84.0	17.57%	83.0
Orange County	14.88%	117.0	13.19%	121.0	16.11%	95.0	16.37%	97.5	15.34%	103.0	15.44%	102.5	13.13%	116.5	13.77%	109.0
Page County	18.27%	92.0	16.87%	94.0	16.24%	94.0	17.70%	88.0	21.40%	68.0	17.11%	91.0	15.16%	101.5	15.74%	97.0
Patrick County	19.88%	78.0	19.53%	79.0	18.65%	78.0	18.93%	78.0	20.62%	69.0	21.66%	65.0	24.40%	50.0	23.43%	48.0
Pittsylvania County	20.81%	68.0	20.36%	74.0	18.36%	80.0	22.68%	57.0	21.59%	65.0	22.64%	57.5	21.88%	59.0	21.43%	57.0
Powhatan County	18.04%	96.0	15.29%	108.0	13.75%	114.0	12.86%	121.5	13.22%	115.0	12.29%	124.0	12.02%	122.0	11.94%	118.0
Prince Edward County	32.39%	29.0	31.05%	31.0	30.26%	31.0	27.68%	38.0	28.35%	35.0	27.93%	35.0	25.42%	42.0	24.33%	45.0
Prince George County	17.61%	99.0	18.61%	85.0	18.20%	82.5	17.49%	91.0	17.38%	93.0	16.80%	92.0	17.36%	88.0	16.48%	91.0
Prince William County	15.41%	113.0	14.36%	113.0	12.85%	122.0	12.86%	121.5	13.52%	111.0	14.59%	111.0	14.73%	104.0	14.71%	102.0
Pulaski County	21.41%	64.0	22.38%	67.0	21.24%	64.0	21.56%	63.0	21.52%	66.0	21.92%	62.0	20.45%	70.0	19.73%	69.5
Rappahannock County	17.02%	103.0	13.05%	122.0	13.15%	119.0	14.13%	106.0	13.57%	110.0	13.01%	121.0	12.20%	120.0	10.99%	124.0
Richmond County	21.34%	65.0	22.78%	63.0	22.02%	61.0	20.24%	68.0	23.13%	55.0	23.79%	52.0	23.20%	53.0	20.97%	62.0
Roanoke County	21.06%	66.0	20.52%	73.0	19.91%	68.0	21.01%	65.0	21.89%	64.0	21.78%	63.0	20.76%	67.0	21.29%	58.0
Rockbridge County	29.30%	37.0	29.09%	37.0	24.43%	49.0	27.57%	39.0	26.31%	41.0	24.87%	47.0	24.75%	47.0	24.55%	43.0

Table 2.7A: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Rockingham County	17.42%	101.0	15.77%	107.0	13.44%	117.0	13.77%	110.0	13.20%	116.5	11.99%	125.5	11.99%	123.0	11.66%	119.0
Russell County	26.69%	47.0	24.60%	54.0	24.63%	48.0	24.47%	49.0	23.49%	54.0	25.65%	43.0	23.04%	54.0	23.05%	50.0
Scott County	26.42%	49.0	25.50%	49.0	26.15%	40.0	27.35%	40.0	25.71%	44.0	27.07%	40.0	25.73%	40.0	24.74%	42.0
Shenandoah County	17.94%	98.0	16.29%	103.0	15.60%	99.0	15.57%	103.0	15.59%	101.0	14.63%	109.5	14.22%	106.0	15.18%	99.0
Smyth County	22.37%	60.0	22.43%	66.0	19.06%	76.0	18.82%	80.0	18.57%	82.0	18.89%	78.0	19.41%	75.0	20.20%	66.0
Southampton County	16.77%	106.0	15.79%	106.0	15.05%	103.0	14.62%	104.0	14.69%	106.0	13.48%	116.0	12.85%	118.0	13.27%	114.0
Spotsylvania County	27.83%	40.0	26.52%	42.0	25.23%	46.0	23.32%	53.0	21.91%	63.0	22.78%	56.0	23.02%	55.0	22.29%	55.0
Stafford County	15.38%	114.0	16.48%	100.0	16.29%	92.0	15.94%	101.0	15.54%	102.0	16.08%	95.0	15.72%	97.0	16.11%	93.0
Surry County	4.75%	136.0	3.48%	136.0	3.45%	136.0	4.17%	136.0	3.02%	136.0	2.76%	136.0	2.50%	136.0	2.39%	135.0
Sussex County	14.64%	120.0	14.30%	114.0	14.26%	107.0	13.48%	114.0	12.80%	122.0	14.90%	105.0	8.55%	132.0	7.86%	130.0
Tazewell County	24.24%	53.0	24.69%	52.0	23.59%	52.0	22.58%	58.0	22.76%	58.0	21.65%	66.0	21.46%	61.0	21.26%	59.0
Warren County	19.55%	81.0	20.62%	72.0	20.24%	66.0	19.17%	76.0	19.01%	81.0	17.16%	89.0	15.86%	96.0	14.76%	101.0
Washington County	21.52%	63.0	23.66%	60.0	22.17%	60.0	23.16%	54.0	22.84%	56.0	21.44%	69.0	21.71%	60.0	23.03%	51.5
Westmoreland County	11.55%	127.0	10.18%	129.0	9.29%	129.0	9.41%	130.0	9.63%	131.0	10.84%	130.0	9.49%	130.0	8.88%	129.0
Wise County	48.30%	3.0	48.00%	6.0	44.90%	5.0	44.26%	6.0	43.54%	6.0	43.56%	5.0	40.62%	6.0	40.37%	6.0
Wythe County	25.35%	51.0	26.05%	46.0	20.11%	67.0	23.40%	52.0	24.40%	49.0	22.64%	57.5	20.96%	64.0	22.60%	53.0
York County	19.77%	79.0	17.63%	91.0	17.37%	89.0	20.93%	66.0	20.40%	72.0	21.31%	70.0	20.57%	69.0	21.06%	61.0
Alexandria City	22.94%	58.0	22.53%	65.0	21.87%	62.0	22.08%	61.0	22.70%	59.0	23.39%	55.0	25.07%	44.5	23.70%	47.0
Bedford City	30.36%	34.0	32.01%	28.0	31.30%	25.0	28.82%	32.0	29.96%	28.0	31.89%	22.0	31.92%	21.0	30.82%	22.0
Bristol City	38.68%	14.0	38.59%	13.0	36.44%	15.0	35.41%	16.0	35.56%	15.0	36.20%	14.0	35.99%	14.0	33.94%	17.0
Buena Vista City	27.27%	44.0	26.45%	43.0	25.35%	44.0	24.49%	48.0	24.48%	48.0	25.15%	46.0	23.79%	51.0	23.03%	51.5
Charlottesville City	38.08%	16.0	35.80%	15.0	34.96%	16.0	35.26%	17.0	34.47%	16.0	34.25%	19.0	34.94%	18.0	34.28%	15.0
Chesapeake City	28.04%	39.0	26.64%	41.0	25.88%	41.0	25.87%	43.0	26.48%	40.0	27.75%	36.0	27.55%	36.0	26.91%	34.0
Clifton Forge City	33.27%	24.0	33.80%	23.0	32.46%	21.0	30.16%	27.0	31.97%	24.0	30.37%	28.0	29.47%	30.0	30.14%	23.0
Colonial Heights City	23.90%	54.0	31.56%	29.0	30.51%	30.0	30.51%	26.0	32.57%	21.0	34.42%	18.0	38.20%	9.0	38.57%	9.0
Covington City	31.37%	31.0	34.97%	18.0	34.68%	17.0	31.06%	24.0	31.77%	25.0	30.06%	29.0	29.20%	31.0	26.14%	37.0
Danville City	34.93%	22.0	35.09%	17.0	31.90%	22.0	32.37%	20.0	32.94%	19.0	33.87%	20.0	34.97%	17.0	34.00%	16.0
Emporia City	45.92%	6.0	48.20%	5.0	45.19%	4.0	42.36%	7.0	42.68%	7.5	40.79%	7.0	38.79%	8.0	39.03%	7.0
Fairfax City	38.15%	15.0	39.26%	9.0	37.73%	14.0	37.43%	11.0	38.06%	10.5	38.05%	10.0	38.94%	7.0	38.98%	8.0
Falls Church City	30.42%	33.0	28.31%	39.0	28.17%	36.0	27.12%	41.0	26.90%	39.0	27.54%	38.0	27.79%	35.0	28.51%	30.0
Franklin City	37.90%	17.0	33.47%	24.0	31.25%	26.0	33.63%	18.0	32.83%	20.0	32.32%	21.0	31.39%	22.0	31.52%	20.0
Fredericksburg City	37.17%	18.0	34.73%	19.0	32.55%	20.0	35.70%	15.0	33.11%	18.0	35.52%	16.0	35.12%	15.0	35.78%	12.0
Galax City	45.33%	7.0	48.32%	4.0	38.72%	10.0	40.56%	8.0	42.68%	7.5	40.78%	8.0	36.98%	12.0	37.27%	10.0
Hampton City	30.58%	32.0	29.56%	35.0	29.19%	34.0	28.43%	35.5	28.43%	34.0	27.62%	37.0	26.94%	38.0	26.18%	36.0
Harrisonburg City	47.41%	5.0	45.82%	7.0	44.16%	6.0	44.84%	5.0	45.41%	5.0	45.24%	4.0	45.72%	4.0	44.35%	4.0
Hopewell City	23.10%	57.0	20.70%	71.0	19.55%	72.0	19.63%	70.0	20.43%	71.0	22.48%	60.0	19.75%	73.0	20.44%	65.0
Lexington City	32.78%	26.0	30.80%	33.0	29.67%	33.0	29.56%	30.0	28.59%	33.0	31.48%	25.0	30.64%	25.0	29.26%	27.0
Lynchburg City	39.52%	11.0	36.19%	14.0	39.60%	7.0	37.00%	13.0	36.54%	14.0	36.82%	13.0	33.89%	19.0	34.95%	14.0
Manassas City	18.71%	87.0	17.48%	93.0	15.11%	102.0	18.87%	79.0	18.46%	83.0	19.18%	76.0	19.24%	77.0	19.73%	69.5

Table 2.7A: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Manassas Park City	20.33%	74.0	23.48%	61.0	19.69%	71.0	20.16%	69.0	22.41%	61.0	23.57%	54.0	22.01%	58.0	21.15%	60.0
Martinsville City	36.18%	19.0	34.16%	21.0	34.15%	18.0	32.30%	22.0	33.41%	17.0	34.62%	17.0	32.33%	20.0	31.03%	21.0
Newport News City	26.96%	46.0	26.39%	44.0	24.89%	47.0	24.51%	47.0	24.96%	46.0	24.00%	51.0	23.76%	52.0	24.52%	44.0
Norfolk City	39.46%	12.0	39.05%	11.0	38.07%	13.0	37.03%	12.0	37.04%	12.0	37.86%	11.0	37.18%	10.0	36.18%	11.0
Norton City	47.46%	4.0	53.70%	2.0	53.10%	2.0	52.00%	2.0	54.56%	2.0	55.27%	2.0	53.82%	2.0	52.75%	2.0
Petersburg City	35.32%	21.0	32.24%	27.0	30.88%	29.0	30.58%	25.0	30.11%	27.0	30.99%	26.0	29.56%	28.0	28.85%	28.0
Poquoson City	14.33%	122.0	14.71%	110.0	14.03%	111.0	14.45%	105.0	13.32%	113.0	13.07%	119.5	13.41%	113.0	13.95%	107.0
Portsmouth City	32.24%	30.0	30.15%	34.0	28.98%	35.0	28.68%	33.0	28.24%	37.0	28.68%	32.0	27.95%	34.0	27.14%	33.0
Radford City	29.78%	36.0	30.93%	32.0	31.02%	28.0	29.20%	31.0	28.74%	31.0	28.61%	33.0	29.80%	27.0	28.59%	29.0
Richmond City	32.63%	27.0	33.36%	25.0	31.84%	23.0	31.81%	23.0	31.16%	26.0	29.92%	30.0	29.49%	29.0	29.76%	26.0
Roanoke City	40.57%	9.0	38.67%	12.0	38.76%	9.0	36.95%	14.0	38.06%	10.5	35.72%	15.0	36.33%	13.0	35.74%	13.0
Salem City	32.88%	25.0	34.60%	20.0	31.59%	24.0	32.35%	21.0	32.30%	23.0	31.79%	23.0	30.73%	24.0	30.06%	24.0
South Boston City/2	39.98%	10.0	39.15%	10.0	38.36%	12.0	39.42%	9.0	38.59%	9.0	38.44%	9.0	37.06%	11.0	-----	----
Staunton City	32.55%	28.0	31.06%	30.0	29.95%	32.0	29.92%	28.0	29.40%	30.0	29.74%	31.0	31.04%	23.0	31.56%	19.0
Suffolk City	27.63%	42.0	24.64%	53.0	23.77%	50.0	24.02%	51.0	23.89%	52.0	23.69%	53.0	25.07%	44.5	23.10%	49.0
Virginia Beach City	30.09%	35.0	29.26%	36.0	28.16%	37.0	27.83%	37.0	28.29%	36.0	28.55%	34.0	28.64%	33.0	28.07%	31.0
Waynesboro City	33.73%	23.0	32.72%	26.0	31.06%	27.0	29.71%	29.0	29.72%	29.0	30.50%	27.0	29.00%	32.0	28.03%	32.0
Williamsburg City	55.17%	1.0	54.67%	1.0	54.84%	1.0	59.51%	1.0	58.04%	1.0	59.58%	1.0	63.20%	1.0	59.64%	1.0
Winchester City	41.68%	8.0	42.47%	8.0	39.24%	8.0	45.17%	4.0	46.62%	3.0	48.25%	3.0	47.98%	3.0	49.08%	3.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, the Halifax County profile relative to FY1996 captures the revenue effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 2.7B: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Accomack County	15.81%	90.0	17.02%	80.0	17.25%	78.0	18.57%	71.0	18.86%	73.0	19.09%	70.0	19.39%	70.0	19.10%	73.0
Albemarle County	22.47%	49.0	24.51%	41.0	27.05%	32.0	28.00%	31.0	29.51%	30.0	28.25%	31.0	27.37%	35.0	27.00%	35.0
Alleghany County/2	14.46%	103.0	12.94%	111.0	12.27%	112.0	11.71%	123.0	11.32%	124.0	11.12%	125.0	12.21%	122.0	11.87%	123.0
Amelia County	13.41%	112.0	12.79%	113.0	13.32%	104.0	16.23%	89.0	15.34%	97.0	16.07%	94.0	15.28%	100.0	15.72%	94.0
Amherst County	23.72%	43.0	24.67%	40.0	24.58%	40.0	25.38%	38.0	24.47%	43.0	25.40%	45.0	25.86%	41.0	23.46%	46.5
Appomattox County	19.73%	67.0	17.66%	75.0	19.35%	69.0	18.56%	72.0	17.24%	84.0	17.74%	80.0	19.65%	66.0	19.85%	67.0
Arlington County	25.95%	37.0	26.06%	37.0	25.39%	39.0	25.90%	37.0	26.35%	38.0	27.62%	34.0	24.23%	45.0	23.55%	44.0
Augusta County	23.78%	42.0	25.16%	39.0	24.45%	41.0	25.07%	41.0	25.67%	40.0	26.44%	39.0	26.04%	40.0	26.65%	37.0
Bath County	6.08%	133.0	6.55%	133.0	7.90%	129.0	7.49%	131.0	6.92%	133.0	7.23%	133.0	7.60%	133.0	8.63%	129.0
Bedford County	12.59%	113.5	11.55%	119.0	12.29%	111.0	12.26%	117.0	11.88%	121.0	12.82%	116.0	13.91%	108.0	14.73%	105.0
Bland County	15.60%	94.0	16.04%	88.0	13.05%	107.0	14.85%	97.0	16.65%	89.0	16.19%	93.0	14.73%	103.0	11.11%	125.0
Botetourt County	19.02%	71.0	17.78%	73.0	16.60%	84.0	17.65%	80.5	17.73%	79.5	17.81%	79.0	16.55%	87.0	18.66%	76.0
Brunswick County	16.51%	85.0	15.87%	90.0	14.65%	95.0	15.22%	94.0	14.95%	99.0	15.37%	99.0	15.73%	94.0	14.17%	107.0
Buchanan County	44.21%	5.0	43.58%	5.0	40.70%	5.0	42.82%	5.0	51.57%	3.0	43.24%	6.0	45.86%	5.0	42.67%	6.0
Buckingham County	18.20%	76.0	18.13%	71.5	16.83%	80.5	17.65%	80.5	16.60%	91.0	17.30%	82.0	20.19%	64.0	17.36%	83.0
Campbell County	17.83%	78.0	17.17%	79.0	18.41%	76.0	19.81%	63.0	18.63%	75.0	18.41%	73.0	21.55%	57.0	21.34%	60.5
Caroline County	18.78%	72.0	18.35%	70.0	19.37%	68.0	19.20%	69.0	20.41%	63.0	19.61%	68.0	18.06%	80.0	18.98%	74.0
Carroll County	15.11%	99.0	15.44%	91.0	14.08%	100.0	13.75%	104.0	14.52%	103.0	14.86%	103.0	15.64%	96.0	15.13%	100.0
Charles City County	7.17%	132.0	5.91%	134.0	6.23%	134.0	6.63%	132.0	6.34%	134.0	7.93%	131.0	9.54%	128.0	8.38%	130.0
Charlotte County	12.30%	118.0	12.10%	116.0	11.52%	119.0	11.94%	121.0	12.17%	120.0	13.44%	114.0	12.76%	116.0	13.28%	113.0
Chesterfield County	19.38%	68.0	20.72%	58.0	21.78%	51.0	21.96%	54.0	22.41%	52.0	21.24%	61.0	21.70%	54.5	21.84%	57.0
Clarke County	8.89%	129.0	9.90%	126.5	10.20%	127.0	10.52%	127.0	11.20%	125.0	12.33%	119.0	11.76%	124.0	12.38%	121.0
Craig County	14.03%	105.0	13.37%	110.0	13.24%	106.0	12.92%	109.0	14.56%	102.0	11.89%	122.0	13.38%	112.5	13.14%	117.0
Culpeper County	17.01%	83.0	16.70%	83.0	16.83%	80.5	16.82%	84.0	17.07%	85.0	17.25%	84.0	18.11%	79.0	18.63%	77.0
Cumberland County	16.50%	86.0	16.29%	86.0	14.23%	98.5	14.18%	101.0	13.00%	110.0	13.65%	112.0	12.81%	115.0	13.26%	114.0
Dickenson County	31.84%	18.0	36.32%	13.0	35.22%	15.0	37.40%	13.0	41.16%	7.0	37.21%	14.0	40.92%	7.0	42.33%	7.0
Dinwiddie County	17.73%	79.0	18.40%	69.0	20.24%	64.0	18.41%	74.0	16.70%	88.0	16.52%	89.0	16.59%	85.0	17.43%	82.0
Essex County	21.41%	57.0	19.87%	62.0	19.99%	66.0	17.97%	77.0	21.42%	57.0	21.71%	57.0	19.60%	68.0	19.18%	69.0
Fairfax County	15.80%	91.0	16.20%	87.0	16.43%	85.0	17.09%	82.0	17.43%	83.0	16.72%	87.0	16.02%	91.5	16.70%	87.0
Fauquier County	11.35%	120.0	9.05%	128.0	11.66%	118.0	12.50%	114.0	12.84%	112.0	12.52%	118.0	12.64%	118.0	13.09%	119.0
Floyd County	18.02%	77.0	17.65%	76.0	18.43%	75.0	18.48%	73.0	18.15%	77.0	18.32%	74.0	19.00%	72.0	18.39%	79.0
Fluvanna County	11.08%	123.0	11.37%	121.0	11.38%	120.0	12.12%	119.0	12.95%	111.0	14.26%	107.0	16.04%	90.0	16.43%	88.0
Franklin County	20.19%	64.5	21.21%	52.0	21.26%	57.0	22.30%	51.0	22.57%	50.0	22.90%	48.0	23.08%	49.0	23.54%	45.0
Frederick County	17.49%	80.0	17.70%	74.0	18.46%	73.5	18.39%	75.0	20.00%	66.0	20.87%	62.0	21.68%	56.0	22.43%	53.0
Giles County	12.46%	116.0	11.65%	118.0	12.84%	109.5	12.38%	116.0	13.22%	108.0	13.89%	109.0	13.76%	110.0	13.67%	111.0
Gloucester County	19.30%	69.0	19.57%	63.0	19.48%	67.0	20.37%	59.0	20.24%	65.0	21.58%	59.0	20.40%	63.0	23.21%	48.0
Goochland County	14.82%	100.0	13.63%	104.0	12.12%	114.0	13.14%	106.0	13.46%	107.0	14.65%	104.0	14.29%	105.0	14.81%	104.0
Grayson County	14.05%	104.0	14.82%	97.0	13.96%	101.0	14.06%	102.5	14.17%	106.0	14.07%	108.0	13.45%	111.0	12.89%	120.0
Greene County	15.35%	97.0	14.97%	95.0	15.86%	89.0	15.20%	95.0	16.11%	93.0	16.32%	92.0	15.86%	93.0	16.21%	90.5

Table 2.7B: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Greenville County	16.19%	89.0	16.02%	89.0	14.28%	97.0	12.48%	115.0	12.82%	113.0	13.68%	111.0	12.28%	121.0	13.10%	118.0
Halifax County/2	22.23%	50.5	20.26%	61.0	20.82%	61.0	20.93%	58.0	21.06%	59.0	22.21%	51.0	21.50%	59.0	21.58%	59.0
Hanover County	18.48%	75.0	18.77%	66.0	19.21%	70.0	19.33%	67.0	19.37%	70.0	20.48%	63.0	18.72%	76.0	19.16%	70.0
Henrico County	26.43%	36.0	26.16%	36.0	26.95%	33.0	27.69%	33.0	27.82%	33.0	27.74%	33.0	28.34%	31.0	27.51%	33.0
Henry County	31.02%	22.0	31.86%	20.0	31.13%	23.0	35.54%	16.0	35.75%	16.0	34.65%	17.0	33.71%	19.0	32.81%	23.0
Highland County	10.31%	126.0	9.90%	126.5	10.79%	125.0	10.83%	125.0	10.24%	127.0	10.25%	126.0	10.19%	126.0	9.90%	128.0
Isle of Wight County	10.04%	127.0	10.53%	124.0	9.62%	128.0	10.29%	128.0	10.44%	126.0	11.81%	123.0	9.23%	129.0	10.51%	126.0
James City County	19.81%	66.0	21.00%	54.0	21.01%	59.0	19.70%	65.0	20.31%	64.0	20.37%	65.0	19.61%	67.0	19.53%	68.0
King and Queen County	7.67%	131.0	7.38%	131.0	6.36%	133.0	6.50%	133.0	8.61%	130.0	8.62%	129.0	8.14%	130.0	8.06%	132.0
King George County	16.65%	84.0	13.52%	109.0	11.32%	121.0	12.86%	110.0	14.20%	105.0	14.89%	102.0	14.19%	106.0	15.47%	98.5
King William County	12.07%	119.0	12.31%	115.0	12.06%	115.0	11.91%	122.0	12.44%	118.0	12.11%	120.5	13.99%	107.0	13.55%	112.0
Lancaster County	12.58%	115.0	12.91%	112.0	12.84%	109.5	13.19%	105.0	12.27%	119.0	12.11%	120.5	12.47%	120.0	13.89%	110.0
Lee County	22.54%	48.0	18.60%	67.0	21.92%	50.0	21.91%	55.0	20.88%	60.0	21.80%	56.0	20.54%	62.0	21.34%	60.5
Loudoun County	14.63%	101.0	13.61%	105.0	15.19%	92.0	16.86%	83.0	17.52%	81.5	15.67%	97.0	14.93%	102.0	15.07%	101.0
Louisa County	5.78%	134.0	6.79%	132.0	6.38%	132.0	6.38%	134.0	6.94%	132.0	7.26%	132.0	8.06%	131.0	8.15%	131.0
Lunenburg County	12.44%	117.0	11.73%	117.0	12.17%	113.0	12.08%	120.0	12.48%	117.0	12.79%	117.0	12.67%	117.0	12.14%	122.0
Madison County	16.32%	88.0	16.66%	84.0	18.89%	72.0	19.99%	62.0	18.96%	72.0	19.72%	67.0	18.84%	74.0	19.14%	71.0
Mathews County	11.32%	121.0	11.45%	120.0	11.29%	122.0	12.16%	118.0	12.61%	116.0	13.02%	115.0	13.38%	112.5	14.00%	109.0
Mecklenburg County	22.23%	50.5	21.62%	48.0	20.93%	60.0	19.71%	64.0	19.69%	69.0	17.34%	81.0	17.67%	81.0	20.46%	64.0
Middlesex County	13.46%	111.0	13.55%	108.0	14.45%	96.0	15.28%	93.0	15.57%	95.0	15.27%	100.0	15.01%	101.0	15.95%	93.0
Montgomery County	15.68%	92.0	16.32%	85.0	15.84%	90.0	16.35%	88.0	15.93%	94.0	16.35%	91.0	15.38%	98.0	15.54%	96.0
Nelson County	15.49%	95.0	15.28%	92.0	15.18%	93.0	13.05%	108.0	16.25%	92.0	17.27%	83.0	17.27%	82.0	15.56%	95.0
New Kent County	13.59%	108.0	14.25%	102.0	13.67%	102.0	14.32%	100.0	15.28%	98.0	15.73%	96.0	15.70%	95.0	16.21%	90.5
Northampton County	17.18%	82.0	14.80%	98.0	16.00%	88.0	15.01%	96.0	15.47%	96.0	17.92%	78.0	19.10%	71.0	20.02%	66.0
Northumberland County	10.42%	125.0	10.45%	125.0	10.22%	126.0	10.53%	126.0	9.74%	128.0	9.41%	128.0	9.62%	127.0	10.15%	127.0
Nottoway County	17.27%	81.0	17.54%	77.0	17.48%	77.0	18.25%	76.0	18.31%	76.0	18.04%	76.0	18.90%	73.0	18.55%	78.0
Orange County	13.77%	106.0	13.58%	107.0	13.31%	105.0	12.68%	112.5	14.57%	101.0	14.95%	101.0	16.14%	88.0	15.52%	97.0
Page County	14.51%	102.0	15.00%	94.0	15.43%	91.0	14.06%	102.5	14.59%	100.0	15.53%	98.0	16.07%	89.0	16.25%	89.0
Patrick County	22.21%	52.0	22.06%	46.0	22.67%	48.0	20.32%	60.0	21.19%	58.0	18.71%	71.0	18.81%	75.0	17.72%	81.0
Pittsylvania County	18.58%	74.0	18.13%	71.5	18.46%	73.5	17.79%	79.0	19.33%	71.0	20.40%	64.0	19.79%	65.0	19.13%	72.0
Powhatan County	13.61%	107.0	14.33%	101.0	13.64%	103.0	14.54%	98.0	11.74%	122.0	14.31%	106.0	13.84%	109.0	14.14%	108.0
Prince Edward County	24.12%	41.0	22.63%	45.0	21.63%	54.0	22.03%	53.0	22.68%	49.0	23.20%	47.0	23.09%	48.0	23.46%	46.5
Prince George County	15.63%	93.0	14.70%	99.0	16.17%	86.0	16.69%	87.0	17.73%	79.5	17.97%	77.0	17.15%	83.0	17.74%	80.0
Prince William County	15.14%	98.0	15.06%	93.0	14.88%	94.0	16.01%	90.0	16.63%	90.0	16.92%	85.0	16.73%	84.0	17.33%	84.0
Pulaski County	19.18%	70.0	16.93%	81.0	16.68%	83.0	17.81%	78.0	17.94%	78.0	16.61%	88.0	18.15%	78.0	16.72%	86.0
Rappahannock County	10.89%	124.0	10.90%	122.0	10.94%	123.0	12.77%	111.0	12.71%	115.0	13.48%	113.0	13.22%	114.0	14.49%	106.0
Richmond County	21.49%	56.0	20.90%	56.0	20.15%	65.0	15.48%	92.0	19.71%	68.0	19.41%	69.0	19.54%	69.0	18.70%	75.0
Roanoke County	21.06%	60.0	21.28%	50.0	21.98%	49.0	22.93%	47.0	23.25%	47.0	23.29%	46.0	23.06%	50.0	23.07%	49.5
Rockbridge County	24.63%	39.0	23.51%	43.0	23.05%	46.0	24.14%	44.0	24.24%	44.0	25.86%	43.0	26.50%	37.0	23.97%	42.0

Table 2.7B: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Rockingham County	11.18%	122.0	10.74%	123.0	10.85%	124.0	11.01%	124.0	11.54%	123.0	11.67%	124.0	11.55%	125.0	11.58%	124.0
Russell County	21.60%	55.0	17.50%	78.0	20.68%	63.0	19.47%	66.0	19.93%	67.0	22.71%	49.0	25.37%	43.0	25.36%	39.0
Scott County	22.72%	46.0	22.75%	44.0	23.90%	44.0	22.95%	46.0	23.13%	48.0	26.95%	36.0	23.84%	46.0	23.74%	43.0
Shenandoah County	15.46%	96.0	14.96%	96.0	11.74%	117.0	15.87%	91.0	16.72%	87.0	15.94%	95.0	15.46%	97.0	16.13%	92.0
Smyth County	18.72%	73.0	16.78%	82.0	16.79%	82.0	16.75%	85.5	16.80%	86.0	16.51%	90.0	16.02%	91.5	15.47%	98.5
Southampton County	12.59%	113.5	12.50%	114.0	11.95%	116.0	12.68%	112.5	13.05%	109.0	13.75%	110.0	12.50%	119.0	13.24%	115.0
Spotsylvania County	21.19%	59.0	21.42%	49.0	20.79%	62.0	22.36%	49.0	21.86%	55.0	22.09%	54.0	21.70%	54.5	22.80%	52.0
Stafford County	16.36%	87.0	14.55%	100.0	16.08%	87.0	16.75%	85.5	17.52%	81.5	18.24%	75.0	16.58%	86.0	17.30%	85.0
Surry County	2.02%	135.0	1.97%	135.0	2.62%	135.0	1.92%	135.0	2.24%	135.0	2.20%	134.0	2.34%	134.0	2.40%	134.0
Sussex County	9.05%	128.0	8.75%	130.0	6.82%	131.0	9.73%	129.0	8.36%	131.0	8.50%	130.0	7.65%	132.0	5.77%	133.0
Tazewell County	22.12%	53.0	21.10%	53.0	21.74%	52.0	21.35%	57.0	22.53%	51.0	22.16%	52.0	20.73%	61.0	22.05%	56.0
Warren County	13.47%	110.0	13.96%	103.0	12.91%	108.0	13.08%	107.0	12.74%	114.0	14.48%	105.0	14.51%	104.0	14.88%	103.0
Washington County	21.73%	54.0	20.98%	55.0	22.72%	47.0	22.31%	50.0	22.07%	54.0	21.44%	60.0	20.97%	60.0	20.35%	65.0
Westmoreland County	8.81%	130.0	8.80%	129.0	7.71%	130.0	8.04%	130.0	9.10%	129.0	9.54%	127.0	12.00%	123.0	13.15%	116.0
Wise County	42.46%	6.0	40.01%	6.0	37.96%	10.0	38.64%	10.0	40.47%	10.0	38.93%	10.0	36.80%	15.0	38.15%	12.0
Wythe County	21.35%	58.0	21.26%	51.0	21.28%	56.0	20.01%	61.0	18.69%	74.0	19.95%	66.0	21.52%	58.0	21.17%	62.0
York County	20.67%	62.0	19.00%	65.0	21.18%	58.0	21.54%	56.0	21.73%	56.0	22.13%	53.0	22.65%	51.0	22.84%	51.0
Alexandria City	23.39%	44.0	23.98%	42.0	24.18%	42.0	25.16%	40.0	26.16%	39.0	25.51%	44.0	25.56%	42.0	24.93%	41.0
Bedford City	31.33%	21.0	29.35%	26.0	29.56%	27.0	29.31%	25.0	30.85%	24.0	30.12%	25.0	31.16%	24.0	31.40%	25.0
Bristol City	32.35%	17.0	32.77%	18.0	32.96%	18.0	33.41%	19.0	32.56%	20.0	32.14%	22.0	33.20%	20.0	32.72%	24.0
Buena Vista City	22.63%	47.0	20.87%	57.0	21.67%	53.0	22.14%	52.0	22.17%	53.0	22.45%	50.0	23.21%	47.0	22.26%	54.0
Charlottesville City	33.78%	15.0	34.48%	15.0	34.80%	16.0	34.70%	18.0	35.39%	18.0	34.51%	18.0	33.18%	21.0	33.06%	22.0
Chesapeake City	28.37%	29.0	28.60%	28.0	28.93%	29.0	29.02%	28.0	29.67%	29.0	29.35%	29.0	30.03%	26.0	30.22%	26.0
Clifton Forge City/2	29.33%	26.0	26.87%	34.0	25.84%	37.0	24.82%	43.0	24.00%	45.0	-----	----	-----	----	-----	----
Colonial Heights City	40.01%	7.0	39.40%	8.0	40.19%	6.0	40.02%	7.0	39.76%	11.0	39.92%	7.0	40.47%	8.0	41.44%	8.0
Covington City	26.94%	34.0	27.09%	33.0	25.77%	38.0	25.31%	39.0	25.38%	41.0	26.33%	41.0	24.44%	44.0	23.07%	49.5
Danville City	33.34%	16.0	33.77%	17.0	36.52%	12.0	37.56%	12.0	38.01%	14.0	38.04%	12.0	37.08%	14.0	38.53%	10.0
Emporia City	38.73%	9.0	37.81%	12.0	36.06%	14.0	36.78%	15.0	38.58%	12.0	39.29%	9.0	37.18%	12.0	35.76%	16.0
Fairfax City	39.50%	8.0	39.46%	7.0	39.98%	7.0	39.29%	9.0	40.76%	8.0	38.18%	11.0	38.16%	10.0	38.11%	13.0
Falls Church City	28.67%	28.0	29.17%	27.0	30.41%	26.0	28.74%	29.0	30.84%	25.0	26.86%	37.0	26.19%	39.0	25.71%	38.0
Franklin City	30.12%	24.0	31.74%	21.0	32.22%	20.0	35.37%	17.0	35.63%	17.0	35.64%	16.0	37.12%	13.0	36.81%	14.0
Fredericksburg City	37.26%	10.0	38.83%	9.0	38.46%	9.0	41.41%	6.0	42.59%	6.0	43.47%	5.0	45.41%	6.0	46.85%	5.0
Galax City	34.19%	14.0	38.72%	10.0	36.91%	11.0	38.32%	11.0	37.26%	15.0	36.42%	15.0	36.37%	16.0	36.79%	15.0
Hampton City	25.87%	38.0	26.01%	38.0	26.20%	36.0	27.49%	34.0	29.10%	32.0	29.49%	28.0	27.50%	33.0	27.77%	32.0
Harrisonburg City	44.36%	4.0	45.24%	4.0	46.24%	4.0	46.14%	4.0	46.79%	5.0	47.27%	3.0	47.99%	4.0	51.47%	4.0
Hopewell City	20.55%	63.0	20.71%	59.0	19.13%	71.0	18.76%	70.0	20.63%	62.0	21.93%	55.0	22.41%	52.0	21.81%	58.0
Lexington City	29.06%	27.0	29.70%	24.0	26.26%	35.0	27.99%	32.0	27.17%	35.0	26.48%	38.0	27.78%	32.0	33.14%	21.0
Lynchburg City	35.25%	12.0	33.86%	16.0	33.43%	17.0	31.84%	20.0	33.35%	19.0	33.81%	19.0	34.59%	17.0	33.29%	19.0
Manassas City	20.19%	64.5	19.47%	64.0	16.91%	79.0	19.32%	68.0	20.75%	61.0	18.51%	72.0	18.68%	77.0	20.56%	63.0

Table 2.7B: Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Manassas Park City	20.94%	61.0	20.57%	60.0	21.61%	55.0	22.46%	48.0	23.27%	46.0	21.62%	58.0	22.12%	53.0	22.23%	55.0
Martinsville City	31.56%	19.0	32.74%	19.0	32.23%	19.0	31.80%	21.0	30.73%	26.0	33.73%	20.0	34.54%	18.0	33.37%	18.0
Newport News City	24.49%	40.0	21.82%	47.0	24.07%	43.0	24.85%	42.0	26.87%	36.0	26.40%	40.0	27.46%	34.0	26.87%	36.0
Norfolk City	35.42%	11.0	35.45%	14.0	36.37%	13.0	37.33%	14.0	38.21%	13.0	37.97%	13.0	37.78%	11.0	38.21%	11.0
Norton City	54.38%	2.0	53.67%	2.0	53.95%	2.0	54.31%	2.0	54.81%	2.0	47.01%	4.0	53.65%	2.0	56.72%	2.0
Petersburg City	28.17%	30.0	27.50%	31.0	31.00%	24.0	29.11%	26.0	31.07%	23.0	27.82%	32.0	28.59%	30.0	28.53%	30.0
Poquoson City	13.56%	109.0	13.60%	106.0	14.23%	98.5	14.37%	99.0	14.34%	104.0	16.74%	86.0	15.36%	99.0	15.06%	102.0
Portsmouth City	26.87%	35.0	27.28%	32.0	28.59%	30.0	28.16%	30.0	29.32%	31.0	29.64%	26.5	29.01%	28.0	28.77%	29.0
Radford City	28.10%	31.0	27.80%	30.0	27.12%	31.0	27.44%	35.0	26.62%	37.0	28.65%	30.0	27.25%	36.0	27.25%	34.0
Richmond City	29.43%	25.0	29.60%	25.0	30.52%	25.0	30.01%	24.0	30.27%	27.0	30.24%	24.0	28.64%	29.0	27.86%	31.0
Roanoke City	35.08%	13.0	37.85%	11.0	38.67%	8.0	39.50%	8.0	40.48%	9.0	39.83%	8.0	39.02%	9.0	39.22%	9.0
Salem City	30.26%	23.0	29.87%	23.0	31.97%	22.0	30.93%	23.0	31.62%	21.0	31.80%	23.0	32.85%	22.0	33.53%	17.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	31.54%	20.0	31.16%	22.0	32.03%	21.0	31.55%	22.0	31.47%	22.0	33.21%	21.0	31.93%	23.0	33.23%	20.0
Suffolk City	22.82%	45.0	18.58%	68.0	23.19%	45.0	23.47%	45.0	25.19%	42.0	26.03%	42.0	26.22%	38.0	24.99%	40.0
Virginia Beach City	27.93%	32.0	27.81%	29.0	29.01%	28.0	29.07%	27.0	30.21%	28.0	29.64%	26.5	30.61%	25.0	30.19%	27.0
Waynesboro City	27.92%	33.0	26.55%	35.0	26.30%	34.0	26.69%	36.0	27.66%	34.0	27.43%	35.0	29.13%	27.0	29.48%	28.0
Williamsburg City	58.29%	1.0	59.09%	1.0	58.74%	1.0	60.53%	1.0	58.85%	1.0	60.43%	1.0	59.02%	1.0	59.84%	1.0
Winchester City	47.68%	3.0	47.62%	3.0	48.03%	3.0	48.14%	3.0	49.90%	4.0	51.30%	2.0	51.03%	3.0	51.88%	3.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY1997-2004 interval captures the revenue effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2004 reflect the fiscal impact of the Clifton Forge reversion.

3

The rank score of a given locality may vary from 1 (highest percentage) to 135 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 2.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Accomack County	18.71%	74.0	18.74%	75.0
Albemarle County	25.47%	40.0	25.43%	40.0
Alleghany County/3	13.91%	109.0	13.48%	110.0
Amelia County	15.73%	98.0	15.62%	95.0
Amherst County	25.86%	37.0	25.63%	38.5
Appomattox County	18.58%	75.0	18.96%	73.0
Arlington County	25.07%	43.0	25.83%	37.0
Augusta County	25.67%	38.0	25.63%	38.5
Bath County	6.48%	133.0	6.42%	133.0
Bedford County	12.36%	122.0	12.44%	120.0
Bland County	15.78%	96.0	15.99%	93.0
Botetourt County	18.12%	81.0	18.02%	81.0
Brunswick County	16.75%	88.0	16.06%	90.0
Buchanan County	45.37%	5.0	43.91%	5.0
Buckingham County	19.85%	67.5	19.54%	67.0
Campbell County	18.39%	77.0	18.29%	78.0
Caroline County	19.57%	69.0	19.37%	70.0
Carroll County	16.95%	87.0	15.54%	97.0
Charles City County	6.70%	131.0	6.46%	132.0
Charlotte County	13.64%	113.0	13.24%	113.0
Chesterfield County	20.51%	65.0	20.16%	65.0
Clarke County	10.38%	127.0	10.06%	127.0
Craig County	13.02%	117.0	13.30%	111.0
Culpeper County	16.96%	86.0	16.83%	87.0
Cumberland County	17.69%	83.0	17.14%	84.0
Dickenson County	37.31%	13.0	37.07%	14.0
Dinwiddie County	18.50%	76.0	18.40%	77.0
Essex County	21.55%	59.0	21.56%	57.0
Fairfax County	15.76%	97.0	16.03%	91.0
Fauquier County	12.60%	120.0	12.37%	121.0
Floyd County	18.19%	80.0	18.23%	79.0
Fluvanna County	11.50%	123.0	11.38%	124.0
Franklin County	22.28%	52.0	22.49%	50.0
Frederick County	19.19%	72.0	18.80%	74.0
Giles County	13.03%	115.5	13.18%	115.0
Gloucester County	19.85%	67.5	19.52%	68.0
Goochland County	14.79%	103.0	14.81%	103.0
Grayson County	15.87%	95.0	15.43%	98.0
Greene County	15.06%	101.0	15.22%	100.0
Greensville County	16.50%	89.0	16.76%	88.0
Halifax County/3	24.06%	46.0	23.18%	48.0

Table 2.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Hanover County	19.27%	71.0	19.27%	71.0
Henrico County	25.88%	36.0	26.09%	36.0
Henry County	32.92%	21.0	32.73%	21.0
Highland County	10.85%	125.0	10.41%	125.5
Isle of Wight County	11.13%	124.0	11.41%	123.0
James City County	21.31%	60.0	20.94%	61.5
King and Queen County	8.74%	130.0	8.33%	130.0
King George County	16.22%	92.0	16.98%	85.0
King William County	12.95%	118.0	12.79%	119.0
Lancaster County	13.66%	112.0	13.20%	114.0
Lee County	23.21%	49.0	22.23%	53.0
Loudoun County	14.21%	107.0	14.31%	105.0
Louisa County	6.65%	132.0	6.52%	131.0
Lunenburg County	13.47%	114.0	13.17%	116.0
Madison County	18.04%	82.0	18.01%	82.0
Mathews County	13.03%	115.5	13.14%	117.0
Mecklenburg County	22.06%	54.0	22.31%	52.0
Middlesex County	14.19%	108.0	14.19%	107.0
Montgomery County	16.17%	93.0	16.01%	92.0
Nelson County	14.96%	102.0	15.23%	99.0
New Kent County	14.24%	106.0	13.83%	108.0
Northampton County	17.12%	84.0	16.94%	86.0
Northumberland County	10.62%	126.0	10.41%	125.5
Nottoway County	18.20%	79.0	18.21%	80.0
Orange County	14.55%	104.0	14.72%	104.0
Page County	16.25%	91.0	15.91%	94.0
Patrick County	20.67%	63.5	20.47%	64.0
Pittsylvania County	20.09%	66.0	20.07%	66.0
Powhatan County	13.72%	110.0	13.70%	109.0
Prince Edward County	25.64%	39.0	24.23%	44.0
Prince George County	17.11%	85.0	17.37%	83.0
Prince William County	15.11%	100.0	14.97%	101.0
Pulaski County	19.39%	70.0	19.45%	69.0
Rappahannock County	12.91%	119.0	13.03%	118.0
Richmond County	20.80%	61.0	20.94%	61.5
Roanoke County	21.76%	57.0	21.53%	58.0
Rockbridge County	25.42%	41.0	24.69%	43.0
Rockingham County	12.46%	121.0	11.66%	122.0
Russell County	23.01%	50.0	23.27%	47.0
Scott County	24.92%	44.0	25.12%	41.0
Shenandoah County	15.46%	99.0	15.58%	96.0

Table 2.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Smyth County	18.35%	78.0	18.64%	76.0
Southampton County	13.67%	111.0	13.26%	112.0
Spotsylvania County	22.94%	51.0	22.32%	51.0
Stafford County	16.31%	90.0	16.20%	89.0
Surry County	2.76%	134.0	2.45%	134.0
Sussex County	10.34%	128.0	8.90%	129.0
Tazewell County	22.25%	53.0	22.08%	54.0
Warren County	16.03%	94.0	14.82%	102.0
Washington County	22.01%	55.0	21.90%	55.0
Westmoreland County	9.78%	129.0	9.45%	128.0
Wise County	41.69%	6.0	40.55%	6.0
Wythe County	21.92%	56.0	21.32%	59.0
York County	20.67%	63.5	21.00%	60.0
Alexandria City	23.95%	47.0	23.84%	46.0
Bedford City	30.64%	24.0	30.83%	24.0
Bristol City	34.56%	18.0	33.67%	18.0
Buena Vista City	23.59%	48.0	23.12%	49.0
Charlottesville City	34.75%	17.0	34.60%	17.0
Chesapeake City	28.08%	34.0	28.21%	33.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	36.34%	14.0	38.98%	7.0
Covington City	28.35%	32.0	27.02%	35.0
Danville City	35.18%	16.0	34.95%	15.0
Emporia City	40.20%	7.0	38.91%	8.0
Fairfax City	38.75%	9.0	38.56%	10.0
Falls Church City	28.21%	33.0	28.24%	32.0
Franklin City	33.69%	19.0	33.15%	19.0
Fredericksburg City	38.37%	10.0	37.22%	13.0
Galax City	39.10%	8.0	37.79%	11.0
Hampton City	27.90%	35.0	27.69%	34.0
Harrisonburg City	46.15%	4.0	45.77%	4.0
Hopewell City	20.75%	62.0	20.59%	63.0
Lexington City	29.40%	27.0	29.41%	27.0
Lynchburg City	35.25%	15.0	34.77%	16.0
Manassas City	18.82%	73.0	19.03%	72.0
Manassas Park City	21.73%	58.0	21.81%	56.0
Martinsville City	33.05%	20.0	33.06%	20.0
Newport News City	25.17%	42.0	24.87%	42.0
Norfolk City	37.41%	12.0	37.56%	12.0
Norton City	53.20%	2.0	53.76%	2.0
Petersburg City	30.02%	26.0	29.84%	26.0

Table 2.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Property Taxes by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Poquoson City	14.28%	105.0	14.28%	106.0
Portsmouth City	28.73%	30.0	28.68%	30.0
Radford City	28.56%	31.0	28.60%	31.0
Richmond City	30.41%	25.0	30.13%	25.0
Roanoke City	38.15%	11.0	38.67%	9.0
Salem City	31.82%	22.0	31.80%	22.0
South Boston City/3	-----	----	-----	----
Staunton City	31.33%	23.0	31.51%	23.0
Suffolk City	24.14%	45.0	23.95%	45.0
Virginia Beach City	28.96%	29.0	28.83%	29.0
Waynesboro City	29.10%	28.0	29.06%	28.0
Williamsburg City	58.71%	1.0	59.05%	1.0
Winchester City	47.25%	3.0	48.01%	3.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2004 time frame has been determined through (1) the addition of the locality's annual rates of revenue derivation from the specified sources and (2) the division of the resulting total by the number of measurement periods (i.e., 16). When the yearly percentages for a designated jurisdiction are grouped on the basis of size, the median statistic falls halfway between the eighth and ninth values in the series of 16 local scores relative to the FY1989-2004 interval.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction across the time span under review.

4

The rank score of a particular locality may vary from 1 (highest percentage) to 134 (lowest percentage).

Staff, Commission on Local Government

Non-Tax Revenue
FY1989-2004
Tables 3.1A-3.8

Table 3.1A
Mean Per Capita Amount
of
Local-Source Revenue
from
Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$67.91	\$78.96	\$92.41	\$99.21	\$104.57	\$112.31	\$128.36	\$133.76	\$153.01	\$163.56	\$179.73	\$191.08	\$204.27	\$198.87	\$207.41	\$224.04
Cities	\$105.57	\$115.80	\$131.51	\$130.35	\$140.99	\$167.89	\$190.07	\$205.87	\$224.88	\$236.74	\$261.79	\$281.42	\$290.98	\$305.20	\$306.08	\$320.94
All Jurisdictions	\$78.87	\$89.68	\$103.79	\$108.27	\$115.17	\$128.48	\$146.32	\$154.75	\$173.92	\$184.86	\$203.62	\$217.37	\$229.51	\$229.82	\$236.13	\$252.24

Table 3.1B
Median Per Capita Amount
of
Local-Source Revenue
from
Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$57.57	\$69.10	\$78.63	\$82.06	\$81.33	\$92.80	\$107.79	\$108.28	\$135.45	\$143.37	\$150.25	\$161.73	\$177.21	\$170.51	\$178.90	\$189.49
Cities	\$105.35	\$115.56	\$118.55	\$126.56	\$137.32	\$158.96	\$180.86	\$209.75	\$216.33	\$236.09	\$244.01	\$284.16	\$262.65	\$285.54	\$287.19	\$293.04
All Jurisdictions	\$66.35	\$79.69	\$90.10	\$94.86	\$91.04	\$108.86	\$125.19	\$125.94	\$151.28	\$162.02	\$175.36	\$192.25	\$197.44	\$197.03	\$214.31	\$235.22

1. As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. The mean and median statistics covering FY1989 through FY2004 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2004 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2004 statistics take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 3.2A: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Accomack County	\$49.44	113.0	\$52.54	120.0	\$55.87	131.0	\$68.93	112.0	\$63.63	121.0	\$75.18	115.0	\$81.70	117.0	\$89.25	116.0
Albemarle County	\$81.66	50.0	\$95.51	46.0	\$93.41	60.0	\$94.35	69.0	\$98.31	64.0	\$101.36	80.0	\$111.65	82.0	\$138.49	61.0
Alleghany County	\$71.59	62.0	\$76.19	75.0	\$67.96	108.0	\$76.90	94.0	\$80.76	90.0	\$94.56	85.0	\$125.49	68.0	\$139.22	60.0
Amelia County	\$53.42	102.0	\$82.92	63.0	\$93.30	61.0	\$100.85	55.0	\$140.33	31.0	\$230.04	8.0	\$238.26	12.0	\$237.78	16.0
Amherst County	\$43.24	126.0	\$55.61	116.0	\$61.17	120.0	\$65.61	121.0	\$67.47	115.0	\$82.96	102.0	\$101.06	97.0	\$106.87	90.0
Appomattox County	\$34.03	135.0	\$43.11	131.0	\$54.33	132.0	\$84.66	86.0	\$117.23	50.0	\$141.36	43.0	\$114.77	81.0	\$92.42	112.0
Arlington County	\$159.06	5.0	\$179.48	6.0	\$192.30	7.0	\$194.35	5.0	\$189.82	8.0	\$183.65	21.0	\$206.31	23.0	\$207.45	31.0
Augusta County	\$68.09	66.0	\$74.74	77.0	\$77.66	88.0	\$87.92	81.0	\$98.16	65.0	\$101.66	78.0	\$119.92	76.0	\$121.97	70.0
Bath County	\$85.08	45.0	\$119.37	29.0	\$175.28	10.0	\$124.12	33.0	\$119.67	47.5	\$145.99	38.0	\$222.32	18.0	\$188.75	34.0
Bedford County	\$46.74	119.0	\$50.44	125.0	\$58.78	125.0	\$51.17	132.0	\$56.89	126.0	\$76.69	110.0	\$123.88	72.0	\$118.02	75.0
Bland County	\$44.50	123.0	\$37.69	134.0	\$90.76	65.0	\$66.50	119.0	\$56.69	128.0	\$66.99	124.0	\$59.01	135.0	\$44.06	135.0
Botetourt County	\$65.61	70.0	\$82.33	66.0	\$71.95	98.5	\$75.66	96.0	\$77.90	94.0	\$88.15	95.0	\$106.01	91.0	\$107.12	89.0
Brunswick County	\$52.20	106.0	\$76.67	74.0	\$109.71	46.0	\$53.76	130.0	\$47.41	134.0	\$65.90	126.0	\$91.66	108.0	\$96.18	107.0
Buchanan County	\$81.55	51.0	\$90.31	52.0	\$121.57	34.0	\$115.98	42.0	\$127.53	42.0	\$118.00	57.0	\$137.24	54.0	\$148.62	54.0
Buckingham County	\$43.15	127.0	\$51.52	124.0	\$52.33	134.0	\$68.56	114.0	\$56.82	127.0	\$71.48	119.0	\$77.53	123.0	\$80.31	123.0
Campbell County	\$57.57	88.0	\$64.96	95.0	\$73.24	96.0	\$74.30	100.5	\$76.20	101.0	\$117.77	58.0	\$101.50	96.0	\$108.28	86.0
Caroline County	\$49.13	114.0	\$54.81	117.0	\$82.49	78.0	\$70.68	107.0	\$79.33	92.0	\$76.41	111.0	\$116.92	79.0	\$116.38	77.0
Carroll County	\$47.87	115.0	\$49.06	128.0	\$114.21	41.0	\$98.53	61.0	\$86.69	78.0	\$72.42	116.0	\$106.46	90.0	\$95.42	109.0
Charles City County	\$87.83	42.0	\$193.38	3.0	\$462.98	1.0	\$923.51	1.0	\$1,124.62	1.0	\$965.56	1.0	\$759.70	1.0	\$822.92	1.0
Charlotte County	\$47.08	117.0	\$56.57	113.0	\$65.23	116.0	\$72.44	104.0	\$82.02	86.0	\$79.59	105.0	\$99.45	100.0	\$120.26	73.0
Chesterfield County	\$105.72	30.0	\$101.42	39.0	\$91.31	64.0	\$94.08	70.0	\$104.27	60.0	\$102.97	77.0	\$107.70	89.0	\$117.84	76.0
Clarke County	\$72.62	59.0	\$70.16	87.0	\$78.63	86.0	\$70.44	110.0	\$77.16	97.0	\$94.65	84.0	\$98.28	102.0	\$100.49	105.0
Craig County	\$46.44	121.0	\$49.91	127.0	\$64.51	117.0	\$76.01	95.0	\$69.52	112.0	\$77.98	108.0	\$91.16	109.0	\$114.61	79.0
Culpeper County	\$82.47	49.0	\$124.47	22.0	\$121.30	35.0	\$99.38	59.0	\$88.61	73.5	\$101.56	79.0	\$128.95	61.0	\$126.77	67.0
Cumberland County	\$59.02	85.0	\$52.35	121.0	\$64.05	118.0	\$169.51	11.0	\$154.23	23.0	\$76.03	114.0	\$80.14	119.0	\$88.65	117.0
Dickenson County	\$52.52	105.0	\$70.22	86.0	\$57.73	128.0	\$63.62	124.0	\$66.76	117.0	\$87.20	97.0	\$67.87	130.0	\$75.52	127.0
Dinwiddie County	\$61.35	80.0	\$82.55	65.0	\$82.27	79.0	\$95.42	67.0	\$87.47	76.0	\$84.32	99.5	\$90.84	111.0	\$102.40	100.0
Essex County	\$34.58	134.0	\$60.07	107.0	\$60.45	121.0	\$63.94	123.0	\$76.87	99.0	\$77.73	109.0	\$78.76	120.0	\$81.82	121.0
Fairfax County	\$208.49	2.0	\$218.44	1.0	\$273.95	2.0	\$259.72	2.0	\$244.40	3.0	\$272.37	2.0	\$302.64	5.0	\$310.95	6.0
Fauquier County	\$84.08	46.0	\$128.73	21.0	\$106.95	50.0	\$115.25	44.0	\$119.67	47.5	\$143.74	40.0	\$139.21	52.0	\$194.15	32.0
Floyd County	\$53.27	103.0	\$63.68	98.0	\$65.39	114.0	\$67.65	116.0	\$60.90	122.0	\$70.77	120.0	\$123.55	74.0	\$87.69	119.0
Fluvanna County	\$67.21	67.0	\$72.74	82.0	\$102.00	56.0	\$111.50	46.0	\$110.70	54.0	\$112.10	65.0	\$134.85	55.0	\$134.02	63.0
Franklin County	\$53.65	101.0	\$63.64	99.0	\$67.74	109.0	\$64.23	122.0	\$67.16	116.0	\$76.28	113.0	\$75.38	126.0	\$76.00	126.0
Frederick County	\$124.97	13.0	\$140.76	14.0	\$151.37	15.0	\$143.70	22.0	\$139.58	32.0	\$183.81	20.0	\$202.24	27.0	\$209.92	28.0
Giles County	\$65.37	72.0	\$68.83	89.0	\$88.39	71.0	\$86.15	82.5	\$81.33	88.0	\$130.49	50.0	\$157.01	41.0	\$149.49	53.0
Gloucester County	\$70.71	65.0	\$63.83	97.0	\$69.31	102.0	\$72.86	103.0	\$72.74	106.0	\$83.41	101.0	\$93.46	106.0	\$105.69	93.0
Goochland County	\$73.51	58.0	\$91.05	51.0	\$80.17	83.0	\$86.15	82.5	\$77.42	95.0	\$90.14	91.0	\$87.17	114.0	\$104.50	96.0
Grayson County	\$50.80	109.0	\$51.54	123.0	\$88.33	72.0	\$97.08	63.0	\$70.88	109.0	\$89.06	93.0	\$130.66	59.0	\$109.77	83.0
Greene County	\$62.73	76.0	\$87.02	56.0	\$90.45	67.0	\$102.71	52.0	\$115.35	52.0	\$110.12	67.0	\$128.46	63.0	\$146.28	55.0

Table 3.2A: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Greenville County	\$87.47	43.0	\$91.32	49.0	\$131.26	29.0	\$100.94	54.0	\$98.43	63.0	\$103.21	75.0	\$147.63	51.0	\$152.62	48.0
Halifax County/2	\$46.76	118.0	\$68.39	90.0	\$78.81	85.0	\$82.06	87.0	\$88.61	73.5	\$123.77	56.0	\$124.27	71.0	\$106.41	92.0
Hanover County	\$95.86	37.0	\$106.77	36.0	\$104.38	52.0	\$97.70	62.0	\$90.67	71.0	\$93.24	86.0	\$103.45	94.0	\$108.62	84.0
Henrico County	\$117.87	17.0	\$131.02	19.0	\$131.54	28.0	\$123.35	35.0	\$111.83	53.0	\$108.88	68.0	\$123.33	75.0	\$129.98	65.0
Henry County	\$46.55	120.0	\$53.13	119.0	\$57.48	129.0	\$56.89	128.0	\$60.21	123.0	\$62.26	128.0	\$68.62	129.0	\$71.42	132.0
Highland County	\$54.71	97.0	\$59.56	108.0	\$67.39	110.0	\$70.49	109.0	\$70.40	110.0	\$103.13	76.0	\$152.71	44.0	\$150.90	49.0
Isle of Wight County	\$64.39	74.0	\$83.87	62.0	\$78.19	87.0	\$90.47	77.0	\$85.27	80.0	\$117.05	59.0	\$101.90	95.0	\$143.79	57.0
James City County	\$98.65	36.0	\$119.88	27.0	\$142.83	20.0	\$130.03	30.0	\$146.28	29.0	\$161.33	29.0	\$169.68	37.0	\$155.85	46.0
King and Queen County	\$36.34	133.0	\$52.13	122.0	\$67.97	107.0	\$70.55	108.0	\$300.73	2.0	\$247.28	5.0	\$199.96	28.0	\$310.32	7.0
King George County	\$79.39	52.0	\$85.46	58.0	\$102.80	53.0	\$102.46	53.0	\$125.74	44.0	\$173.00	26.0	\$204.26	25.0	\$229.66	21.0
King William County	\$63.69	75.0	\$62.39	104.0	\$68.21	104.0	\$68.81	113.0	\$66.54	118.0	\$81.40	103.0	\$81.47	118.0	\$104.94	95.0
Lancaster County	\$50.70	110.0	\$63.61	100.0	\$74.79	93.0	\$116.56	40.0	\$66.21	120.0	\$66.53	125.0	\$77.03	124.0	\$83.40	120.0
Lee County	\$57.24	90.0	\$35.92	135.0	\$58.40	126.0	\$38.01	136.0	\$44.16	135.0	\$57.10	132.0	\$58.09	136.0	\$52.15	134.0
Loudoun County	\$145.37	10.0	\$158.81	9.0	\$137.91	23.0	\$158.72	14.0	\$153.93	24.0	\$154.17	35.0	\$172.91	36.0	\$157.85	44.0
Louisa County	\$71.95	61.0	\$98.88	43.0	\$109.23	47.0	\$91.99	75.0	\$91.12	69.0	\$89.84	92.0	\$111.04	83.0	\$114.50	80.0
Lunenburg County	\$49.87	111.0	\$65.44	92.0	\$74.07	95.0	\$77.47	93.0	\$81.26	89.0	\$92.80	88.0	\$108.17	86.0	\$125.30	69.0
Madison County	\$38.58	132.0	\$59.20	109.0	\$66.95	112.0	\$96.31	64.0	\$71.98	108.0	\$78.63	106.0	\$100.28	98.0	\$101.98	102.0
Mathews County	\$62.40	78.0	\$62.87	102.0	\$67.07	111.0	\$77.70	92.0	\$68.90	113.0	\$71.58	118.0	\$77.63	122.0	\$102.57	99.0
Mecklenburg County	\$40.50	129.0	\$46.39	130.0	\$43.76	136.0	\$47.07	135.0	\$51.71	130.5	\$58.94	131.0	\$67.83	131.0	\$76.95	125.0
Middlesex County	\$65.43	71.0	\$77.31	72.0	\$82.92	77.0	\$80.84	89.0	\$100.21	62.0	\$78.31	107.0	\$85.68	115.0	\$100.61	104.0
Montgomery County	\$43.51	125.0	\$46.90	129.0	\$68.08	106.0	\$73.30	102.0	\$82.51	84.0	\$100.93	81.0	\$119.51	77.0	\$75.51	128.0
Nelson County	\$54.65	98.0	\$57.79	111.0	\$76.36	90.0	\$71.20	105.0	\$84.17	82.0	\$87.41	96.0	\$105.14	92.0	\$121.04	71.0
New Kent County	\$89.17	41.0	\$71.81	83.0	\$75.43	92.0	\$60.72	126.0	\$77.19	96.0	\$76.38	112.0	\$129.67	60.0	\$75.35	129.0
Northampton County	\$51.70	107.0	\$73.29	80.0	\$59.69	122.0	\$74.35	99.0	\$81.44	87.0	\$99.25	82.0	\$99.84	99.0	\$105.03	94.0
Northumberland County	\$43.07	128.0	\$35.90	136.0	\$65.30	115.0	\$55.92	129.0	\$57.15	125.0	\$67.45	123.0	\$107.79	88.0	\$102.79	98.0
Nottoway County	\$49.68	112.0	\$61.45	105.0	\$71.95	98.5	\$65.89	120.0	\$58.09	124.0	\$69.19	121.5	\$92.67	107.0	\$115.07	78.0
Orange County	\$61.05	82.0	\$87.16	55.0	\$75.92	91.0	\$85.45	85.0	\$75.33	102.0	\$91.10	90.0	\$108.23	85.0	\$89.98	115.0
Page County	\$53.85	100.0	\$65.34	93.0	\$68.66	103.0	\$78.81	90.0	\$56.30	129.0	\$45.70	136.0	\$76.28	125.0	\$90.44	113.0
Patrick County	\$55.64	94.0	\$56.41	114.0	\$59.05	124.0	\$52.19	131.0	\$51.71	130.5	\$60.83	129.0	\$60.71	134.0	\$77.96	124.0
Pittsylvania County	\$66.69	68.0	\$80.04	68.0	\$82.08	81.0	\$67.16	118.0	\$68.01	114.0	\$65.86	127.0	\$69.03	128.0	\$60.23	133.0
Powhatan County	\$56.72	91.0	\$70.53	85.0	\$64.01	119.0	\$77.78	91.0	\$74.38	103.0	\$91.38	89.0	\$83.93	116.0	\$93.01	111.0
Prince Edward County	\$31.11	136.0	\$41.80	132.0	\$54.09	133.0	\$69.62	111.0	\$77.02	98.0	\$84.32	99.5	\$94.98	104.0	\$106.65	91.0
Prince George County	\$117.35	18.0	\$99.76	42.0	\$89.24	70.0	\$92.34	73.0	\$90.95	70.0	\$108.83	69.0	\$91.01	110.0	\$87.78	118.0
Prince William County	\$159.99	4.0	\$175.34	7.0	\$180.59	9.0	\$186.57	7.0	\$181.19	11.0	\$188.47	17.5	\$212.64	20.0	\$212.69	26.0
Pulaski County	\$66.02	69.0	\$69.10	88.0	\$77.03	89.0	\$71.07	106.0	\$69.99	111.0	\$71.84	117.0	\$108.13	87.0	\$99.89	106.0
Rappahannock County	\$52.82	104.0	\$83.96	61.0	\$123.49	33.0	\$107.15	50.0	\$174.78	12.0	\$135.78	46.0	\$152.85	43.0	\$135.95	62.0
Richmond County	\$62.42	77.0	\$77.98	71.0	\$85.58	75.0	\$118.37	37.0	\$87.71	75.0	\$104.84	73.0	\$94.05	105.0	\$101.05	103.0
Roanoke County	\$55.92	93.0	\$70.66	84.0	\$70.17	100.0	\$91.92	76.0	\$84.79	81.0	\$144.90	39.0	\$148.00	50.0	\$109.79	82.0
Rockbridge County	\$73.54	57.0	\$88.39	54.0	\$133.85	25.0	\$136.96	26.0	\$141.65	30.0	\$161.06	30.0	\$182.36	32.0	\$231.20	19.0

Table 3.2A: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Rockingham County	\$57.44	89.0	\$79.34	69.0	\$74.27	94.0	\$67.79	115.0	\$72.13	107.0	\$138.52	45.0	\$150.48	47.0	\$186.82	35.0
Russell County	\$39.21	131.0	\$63.53	101.0	\$79.73	84.0	\$74.30	100.5	\$73.66	105.0	\$69.19	121.5	\$89.77	112.0	\$94.19	110.0
Scott County	\$47.32	116.0	\$57.44	112.0	\$57.46	130.0	\$49.80	133.0	\$48.58	133.0	\$48.05	135.0	\$64.29	132.0	\$74.38	130.0
Shenandoah County	\$60.96	83.0	\$74.05	79.0	\$85.39	76.0	\$89.21	80.0	\$92.21	68.0	\$103.51	74.0	\$98.39	101.0	\$95.49	108.0
Smyth County	\$54.35	99.0	\$50.32	126.0	\$100.75	57.0	\$107.93	49.0	\$105.31	58.0	\$107.84	70.0	\$134.01	56.0	\$110.37	81.0
Southampton County	\$61.33	81.0	\$62.73	103.0	\$89.82	69.0	\$96.30	65.0	\$87.46	77.0	\$112.72	64.0	\$110.47	84.0	\$108.38	85.0
Spotsylvania County	\$102.18	32.0	\$100.64	41.0	\$90.37	68.0	\$99.61	58.0	\$119.69	46.0	\$113.14	63.0	\$126.67	65.0	\$129.39	66.0
Stafford County	\$121.93	14.0	\$145.83	13.0	\$128.77	31.0	\$128.98	31.0	\$134.07	37.0	\$133.55	47.0	\$158.62	39.0	\$150.78	50.0
Surry County	\$112.71	24.0	\$91.09	50.0	\$134.34	24.0	\$150.72	17.0	\$152.58	26.0	\$148.43	37.0	\$182.85	31.0	\$179.19	37.0
Sussex County	\$56.68	92.0	\$64.40	96.0	\$82.12	80.0	\$100.73	57.0	\$160.92	17.0	\$92.85	87.0	\$445.75	2.0	\$525.91	2.0
Tazewell County	\$44.37	124.0	\$65.01	94.0	\$80.24	82.0	\$81.95	88.0	\$76.31	100.0	\$84.41	98.0	\$88.76	113.0	\$90.24	114.0
Warren County	\$59.84	84.0	\$61.27	106.0	\$59.55	123.0	\$63.53	125.0	\$66.24	119.0	\$60.49	130.0	\$71.99	127.0	\$81.44	122.0
Washington County	\$51.04	108.0	\$54.43	118.0	\$66.01	113.0	\$67.23	117.0	\$73.73	104.0	\$88.46	94.0	\$104.77	93.0	\$108.22	87.0
Westmoreland County	\$55.43	95.0	\$56.34	115.0	\$50.87	135.0	\$58.04	127.0	\$50.93	132.0	\$56.15	133.0	\$63.22	133.0	\$104.22	97.0
Wise County	\$55.34	96.0	\$58.57	110.0	\$58.31	127.0	\$49.32	134.0	\$43.19	136.0	\$55.92	134.0	\$78.10	121.0	\$73.23	131.0
Wythe County	\$39.40	130.0	\$41.07	133.0	\$108.15	49.0	\$100.84	56.0	\$78.60	93.0	\$124.66	55.0	\$179.31	34.0	\$157.04	45.0
York County	\$115.40	21.0	\$130.34	20.0	\$127.63	32.0	\$114.92	45.0	\$117.71	49.0	\$132.67	48.0	\$154.54	42.0	\$150.25	51.0
Alexandria City	\$189.18	3.0	\$185.54	4.0	\$211.27	5.0	\$189.11	6.0	\$222.44	5.0	\$228.77	10.0	\$260.78	8.0	\$279.34	9.0
Bedford City	\$72.47	60.0	\$75.52	76.0	\$68.09	105.0	\$92.91	72.0	\$123.45	45.0	\$198.76	14.0	\$157.38	40.0	\$181.01	36.0
Bristol City	\$95.71	38.0	\$88.73	53.0	\$118.55	37.0	\$116.39	41.0	\$157.17	22.0	\$158.72	32.0	\$228.52	15.0	\$258.78	12.0
Buena Vista City	\$145.38	9.0	\$123.54	23.0	\$140.81	22.0	\$145.55	18.0	\$158.07	21.0	\$169.23	27.0	\$225.45	16.0	\$237.75	17.0
Charlottesville City	\$147.14	8.0	\$184.22	5.0	\$190.56	8.0	\$171.25	9.0	\$196.50	7.0	\$249.56	4.0	\$230.12	14.0	\$263.34	10.0
Chesapeake City	\$76.08	55.0	\$67.00	91.0	\$69.93	101.0	\$75.02	98.0	\$88.64	72.0	\$79.69	104.0	\$96.16	103.0	\$102.08	101.0
Clifton Forge City	\$100.49	33.0	\$86.44	57.0	\$112.70	43.0	\$143.88	21.0	\$133.96	38.0	\$168.50	28.0	\$206.23	24.0	\$167.85	43.0
Colonial Heights City	\$108.36	27.0	\$94.14	47.0	\$132.08	27.0	\$139.83	24.0	\$133.17	40.0	\$139.16	44.0	\$131.06	58.0	\$154.41	47.0
Covington City	\$127.33	12.0	\$118.87	30.0	\$150.59	16.0	\$163.78	13.0	\$167.61	13.0	\$179.03	24.0	\$180.86	33.0	\$229.33	22.0
Danville City	\$64.43	73.0	\$79.23	70.0	\$116.83	39.0	\$120.60	36.0	\$125.87	43.0	\$141.92	41.0	\$149.67	48.0	\$169.07	42.0
Emporia City	\$86.21	44.0	\$77.03	73.0	\$111.91	44.0	\$164.07	12.0	\$163.02	15.0	\$197.99	16.0	\$252.57	10.0	\$327.65	5.0
Fairfax City	\$71.46	63.0	\$82.68	64.0	\$88.22	73.0	\$92.23	74.0	\$93.59	67.0	\$127.67	52.0	\$138.18	53.0	\$140.97	59.0
Falls Church City	\$215.08	1.0	\$210.56	2.0	\$241.00	4.0	\$224.06	3.0	\$240.50	4.0	\$243.90	6.0	\$265.48	7.0	\$286.46	8.0
Franklin City	\$113.38	22.0	\$140.01	16.0	\$163.10	12.0	\$170.11	10.0	\$164.36	14.0	\$214.92	12.0	\$234.98	13.0	\$208.97	30.0
Fredericksburg City	\$121.66	15.0	\$160.18	8.0	\$202.17	6.0	\$152.18	16.0	\$213.84	6.0	\$158.96	31.0	\$244.93	11.0	\$242.17	15.0
Galax City	\$116.47	19.0	\$104.96	37.0	\$243.07	3.0	\$209.50	4.0	\$184.54	9.0	\$266.72	3.0	\$391.90	3.0	\$362.53	3.0
Hampton City	\$100.19	34.0	\$121.96	25.0	\$99.24	59.0	\$115.44	43.0	\$137.32	34.0	\$184.22	19.0	\$192.64	29.0	\$223.69	23.0
Harrisonburg City	\$58.43	86.0	\$81.79	67.0	\$104.61	51.0	\$96.07	66.0	\$97.01	66.0	\$106.78	71.0	\$133.63	57.0	\$149.95	52.0
Hopewell City	\$107.20	29.0	\$115.56	33.0	\$132.65	26.0	\$123.54	34.0	\$138.91	33.0	\$115.33	62.0	\$152.00	46.0	\$170.88	40.0
Lexington City	\$83.17	47.0	\$117.32	32.0	\$160.01	13.0	\$176.93	8.0	\$183.90	10.0	\$177.00	25.0	\$212.37	21.0	\$236.26	18.0
Lynchburg City	\$78.77	53.0	\$145.91	12.0	\$102.73	54.0	\$138.55	25.0	\$160.87	18.0	\$213.15	13.0	\$274.87	6.0	\$243.16	14.0
Manassas City	\$129.51	11.0	\$150.19	10.0	\$169.03	11.0	\$118.20	39.0	\$132.60	41.0	\$141.68	42.0	\$125.86	67.0	\$171.42	39.0

Table 3.2A: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Manassas Park City	\$92.89	40.0	\$95.84	45.0	\$111.45	45.0	\$75.61	97.0	\$79.50	91.0	\$116.68	60.0	\$152.23	45.0	\$126.58	68.0
Martinsville City	\$112.87	23.0	\$149.37	11.0	\$141.49	21.0	\$144.47	20.0	\$160.03	20.0	\$227.85	11.0	\$329.75	4.0	\$359.98	4.0
Newport News City	\$95.56	39.0	\$91.53	48.0	\$113.69	42.0	\$131.48	28.0	\$135.65	35.0	\$198.44	15.0	\$219.41	19.0	\$230.91	20.0
Norfolk City	\$70.78	64.0	\$74.50	78.0	\$72.99	97.0	\$86.08	84.0	\$82.33	85.0	\$96.68	83.0	\$149.53	49.0	\$169.26	41.0
Norton City	\$112.02	25.0	\$123.44	24.0	\$130.95	30.0	\$131.18	29.0	\$160.14	19.0	\$188.47	17.5	\$209.27	22.0	\$214.72	25.0
Petersburg City	\$58.21	87.0	\$84.58	60.0	\$90.73	66.0	\$95.38	68.0	\$110.29	56.0	\$128.76	51.0	\$123.57	73.0	\$120.59	72.0
Poquoson City	\$83.10	48.0	\$95.95	44.0	\$102.06	55.0	\$99.24	60.0	\$108.18	57.0	\$116.35	61.0	\$117.66	78.0	\$120.13	74.0
Portsmouth City	\$105.35	31.0	\$119.92	26.0	\$114.52	40.0	\$118.35	38.0	\$148.06	28.0	\$149.25	36.0	\$161.23	38.0	\$190.38	33.0
Radford City	\$116.22	20.0	\$117.90	31.0	\$120.00	36.0	\$144.60	19.0	\$134.39	36.0	\$131.18	49.0	\$128.84	62.0	\$144.46	56.0
Richmond City	\$156.83	6.0	\$119.55	28.0	\$108.54	48.0	\$109.51	47.0	\$133.54	39.0	\$229.02	9.0	\$254.91	9.0	\$254.31	13.0
Roanoke City	\$78.18	54.0	\$110.91	34.0	\$117.09	38.0	\$126.56	32.0	\$117.02	51.0	\$235.70	7.0	\$223.36	17.0	\$261.29	11.0
Salem City	\$73.75	56.0	\$100.86	40.0	\$92.83	62.0	\$103.53	51.0	\$110.56	55.0	\$155.52	33.0	\$174.76	35.0	\$173.43	38.0
South Boston City/2	\$46.02	122.0	\$72.90	81.0	\$87.29	74.0	\$90.12	78.0	\$105.04	59.0	\$106.44	72.0	\$124.70	70.0	-----	----
Staunton City	\$99.76	35.0	\$133.41	18.0	\$148.07	19.0	\$140.58	23.0	\$149.71	27.0	\$180.85	22.0	\$203.90	26.0	\$217.22	24.0
Suffolk City	\$61.53	79.0	\$84.97	59.0	\$92.45	63.0	\$89.71	79.0	\$100.51	61.0	\$127.58	53.0	\$116.39	80.0	\$143.62	58.0
Virginia Beach City	\$108.20	28.0	\$108.17	35.0	\$100.24	58.0	\$93.45	71.0	\$83.97	83.0	\$112.09	66.0	\$127.07	64.0	\$133.36	64.0
Waynesboro City	\$121.47	16.0	\$140.30	15.0	\$150.04	17.0	\$156.23	15.0	\$152.84	25.0	\$154.63	34.0	\$190.19	30.0	\$212.24	27.0
Williamsburg City	\$152.58	7.0	\$135.85	17.0	\$155.52	14.0	\$133.39	27.0	\$162.95	16.0	\$179.10	23.0	\$126.37	66.0	\$209.75	29.0
Winchester City	\$110.35	26.0	\$104.33	38.0	\$149.89	18.0	\$108.94	48.0	\$85.68	79.0	\$126.54	54.0	\$124.88	69.0	\$107.59	88.0

1
As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2
South Boston City reverted to town status on July 1, 1995. Accordingly, the Halifax County profile relative to FY1996 captures the revenue and population effects of South Boston's municipal reclassification.

3
The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4
The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Table 3.2B: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Accomack County	\$97.52	125.0	\$117.95	107.0	\$122.60	109.0	\$121.52	118.0	\$129.94	121.0	\$132.52	120.0	\$172.28	88.0	\$195.77	79.0
Albemarle County	\$162.48	56.0	\$143.96	83.0	\$140.41	89.0	\$152.34	97.0	\$134.58	118.0	\$150.33	106.0	\$159.68	98.0	\$160.66	108.0
Alleghany County/2	\$197.87	39.0	\$238.40	31.0	\$250.05	32.0	\$275.29	33.0	\$432.49	8.0	\$317.42	24.0	\$255.91	41.0	\$274.92	39.0
Amelia County	\$337.56	6.0	\$390.01	4.0	\$366.28	11.0	\$278.07	31.0	\$292.40	28.0	\$284.11	31.0	\$321.32	23.0	\$325.79	26.0
Amherst County	\$118.05	97.0	\$115.92	110.0	\$113.33	118.0	\$128.06	113.0	\$167.29	90.0	\$134.67	117.0	\$138.87	120.0	\$174.94	95.0
Appomattox County	\$102.81	120.0	\$155.91	72.0	\$100.97	125.0	\$109.71	127.0	\$126.16	123.0	\$109.72	125.0	\$134.30	121.0	\$128.70	125.0
Arlington County	\$209.44	35.0	\$220.51	35.0	\$244.10	33.0	\$280.47	30.0	\$298.96	27.0	\$343.36	18.0	\$302.48	28.0	\$323.34	28.0
Augusta County	\$158.03	61.0	\$145.34	81.0	\$147.93	85.0	\$155.03	93.0	\$167.76	89.0	\$157.37	99.0	\$167.92	92.0	\$165.28	104.0
Bath County	\$250.81	19.0	\$218.11	36.0	\$217.47	45.0	\$217.05	58.0	\$351.85	16.0	\$236.17	49.0	\$246.65	47.0	\$236.57	65.0
Bedford County	\$136.45	83.0	\$139.37	86.0	\$150.25	84.0	\$158.83	90.0	\$182.70	76.0	\$173.18	82.0	\$169.28	91.0	\$181.10	89.0
Bland County	\$78.57	134.0	\$88.42	130.0	\$204.75	51.0	\$161.73	85.0	\$171.99	86.0	\$186.31	78.0	\$191.91	78.0	\$407.58	14.0
Botetourt County	\$113.09	105.0	\$122.36	101.0	\$117.12	114.0	\$116.02	122.0	\$142.99	112.0	\$145.36	111.0	\$159.39	99.0	\$132.55	122.0
Brunswick County	\$124.39	92.0	\$118.43	105.0	\$169.85	72.0	\$160.42	86.0	\$187.49	73.0	\$175.85	81.0	\$178.90	83.0	\$267.63	46.0
Buchanan County	\$166.87	53.0	\$169.82	63.0	\$173.47	70.0	\$179.21	72.0	\$153.58	104.0	\$142.89	112.0	\$133.27	122.0	\$244.98	55.0
Buckingham County	\$98.35	124.0	\$80.79	134.0	\$88.04	130.0	\$97.17	132.0	\$117.07	128.0	\$134.20	118.0	\$131.29	124.0	\$127.19	126.0
Campbell County	\$142.52	77.0	\$155.63	73.0	\$137.14	92.0	\$143.07	102.0	\$148.42	110.0	\$163.89	90.0	\$144.82	112.0	\$156.68	109.0
Caroline County	\$113.45	104.0	\$137.85	88.0	\$129.81	101.0	\$160.39	87.0	\$162.10	97.0	\$162.03	92.0	\$186.51	79.0	\$211.17	73.0
Carroll County	\$175.71	50.0	\$203.64	41.0	\$215.22	47.0	\$233.78	48.0	\$211.23	61.0	\$231.74	52.0	\$238.34	55.0	\$279.07	38.0
Charles City County	\$738.10	1.0	\$757.87	1.0	\$743.39	1.0	\$689.66	1.0	\$780.75	1.0	\$528.80	5.0	\$607.29	2.0	\$573.32	5.0
Charlotte County	\$145.52	76.0	\$159.29	70.0	\$182.64	64.0	\$198.38	66.0	\$213.89	58.0	\$207.21	64.0	\$223.65	62.5	\$239.60	61.0
Chesterfield County	\$121.95	93.0	\$131.18	95.0	\$155.33	82.0	\$169.33	81.0	\$184.96	74.0	\$187.49	76.0	\$177.16	86.0	\$184.29	86.0
Clarke County	\$136.71	82.0	\$117.70	108.0	\$138.95	91.0	\$170.60	80.0	\$203.99	63.0	\$257.99	39.0	\$241.53	49.0	\$163.29	107.0
Craig County	\$131.71	86.0	\$144.92	82.0	\$209.59	50.0	\$223.66	53.0	\$222.67	56.0	\$266.18	34.0	\$244.66	48.0	\$250.07	54.0
Culpeper County	\$156.04	62.0	\$176.49	56.0	\$192.11	56.0	\$241.45	41.0	\$224.64	55.0	\$208.03	63.0	\$219.00	65.0	\$242.53	57.0
Cumberland County	\$100.82	123.0	\$99.17	122.0	\$128.88	102.0	\$140.08	103.0	\$163.19	94.0	\$157.62	98.0	\$179.45	82.0	\$199.45	77.0
Dickenson County	\$137.84	81.0	\$94.27	123.0	\$100.54	127.0	\$111.43	124.0	\$122.81	126.0	\$150.09	108.0	\$125.75	125.0	\$132.18	123.0
Dinwiddie County	\$111.00	107.0	\$94.26	124.0	\$84.12	131.0	\$84.89	133.0	\$84.75	135.0	\$96.10	130.0	\$91.97	132.0	\$109.46	132.0
Essex County	\$109.48	112.0	\$102.93	117.0	\$120.61	110.0	\$126.19	115.0	\$124.23	125.0	\$141.27	114.0	\$146.84	111.0	\$173.13	98.0
Fairfax County	\$325.34	7.0	\$323.64	10.0	\$338.58	14.0	\$346.06	14.0	\$360.03	15.0	\$322.67	21.0	\$336.06	18.0	\$311.87	29.0
Fauquier County	\$204.50	36.0	\$245.21	29.0	\$227.93	41.0	\$236.52	43.0	\$263.07	37.0	\$280.95	32.0	\$310.05	27.0	\$328.43	25.0
Floyd County	\$92.33	126.5	\$100.52	120.0	\$100.69	126.0	\$124.64	116.0	\$148.57	109.0	\$137.43	115.0	\$141.78	118.0	\$152.20	112.0
Fluvanna County	\$151.07	69.0	\$169.96	62.0	\$161.76	76.0	\$173.31	76.0	\$181.64	77.0	\$172.70	83.0	\$158.46	100.0	\$145.44	119.0
Franklin County	\$105.14	117.0	\$86.96	131.0	\$106.84	123.0	\$111.24	125.0	\$120.02	127.0	\$108.98	126.0	\$108.17	128.0	\$124.08	127.0
Frederick County	\$235.98	23.0	\$253.53	25.0	\$237.06	38.0	\$273.68	34.0	\$276.40	35.0	\$238.58	48.0	\$236.11	56.0	\$242.62	56.0
Giles County	\$146.14	74.0	\$143.37	84.0	\$134.73	96.0	\$180.09	71.0	\$152.35	106.0	\$148.44	110.0	\$143.59	116.0	\$155.08	110.0
Gloucester County	\$127.32	90.0	\$148.89	78.0	\$159.35	80.0	\$154.47	94.0	\$154.23	103.0	\$159.04	95.0	\$250.54	43.0	\$185.26	85.0
Goochland County	\$108.52	114.0	\$121.16	102.0	\$143.55	86.0	\$133.54	109.0	\$163.04	95.0	\$170.51	85.0	\$157.30	102.0	\$180.46	91.0
Grayson County	\$159.07	60.0	\$122.98	100.0	\$188.79	62.0	\$203.15	64.0	\$236.49	50.0	\$229.30	55.0	\$260.64	39.0	\$282.03	37.0
Greene County	\$162.22	57.0	\$164.50	66.0	\$222.63	43.0	\$234.18	47.0	\$239.82	49.0	\$229.81	54.0	\$238.61	54.0	\$268.19	45.0

Table 3.2B: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Greenville County	\$216.62	30.0	\$201.19	43.0	\$296.00	22.0	\$420.26	9.0	\$376.24	14.0	\$345.35	17.0	\$401.57	13.0	\$392.30	18.0
Halifax County/2	\$135.45	84.0	\$124.73	99.0	\$115.46	116.0	\$129.37	111.0	\$142.08	114.0	\$130.86	121.0	\$143.18	117.0	\$151.35	115.0
Hanover County	\$118.95	95.0	\$142.59	85.0	\$132.49	98.0	\$137.02	108.0	\$162.68	96.0	\$148.55	109.0	\$150.25	109.0	\$168.14	102.0
Henrico County	\$150.52	71.0	\$153.72	76.0	\$155.47	81.0	\$166.19	82.0	\$199.90	67.0	\$166.59	87.0	\$152.29	105.0	\$171.59	100.0
Henry County	\$81.64	133.0	\$60.03	135.0	\$104.78	124.0	\$99.38	131.0	\$98.37	132.0	\$94.76	131.0	\$104.16	131.0	\$146.58	117.0
Highland County	\$213.83	33.0	\$215.58	37.0	\$159.75	79.0	\$219.69	56.0	\$213.02	59.0	\$230.53	53.0	\$223.14	64.0	\$241.05	59.0
Isle of Wight County	\$216.10	32.0	\$202.54	42.0	\$210.34	48.0	\$216.48	59.0	\$196.72	69.0	\$195.29	69.0	\$238.89	53.0	\$250.86	53.0
James City County	\$176.44	49.0	\$177.45	54.0	\$188.59	63.0	\$234.84	45.0	\$218.16	57.0	\$218.70	61.0	\$270.09	34.0	\$242.23	58.0
King and Queen County	\$320.06	9.0	\$357.58	6.0	\$425.39	6.0	\$583.18	2.0	\$535.70	4.0	\$577.95	1.0	\$636.34	1.0	\$726.32	2.0
King George County	\$187.97	44.0	\$413.72	2.0	\$609.60	3.0	\$575.93	3.0	\$543.80	3.0	\$577.87	2.0	\$584.80	3.0	\$564.68	6.0
King William County	\$115.50	102.0	\$120.55	104.0	\$127.49	104.0	\$157.49	91.0	\$163.56	93.0	\$158.74	96.0	\$143.69	115.0	\$169.45	101.0
Lancaster County	\$86.65	128.0	\$101.43	119.0	\$112.82	119.0	\$109.80	126.0	\$107.25	130.0	\$99.65	129.0	\$107.66	129.0	\$113.93	130.0
Lee County	\$73.34	135.0	\$118.30	106.0	\$62.12	135.0	\$73.62	135.0	\$84.96	134.0	\$84.63	134.0	\$91.60	133.0	\$91.25	133.0
Loudoun County	\$149.66	72.0	\$174.04	59.0	\$201.85	53.0	\$214.72	61.0	\$244.83	45.0	\$257.16	40.0	\$267.76	35.0	\$268.71	44.0
Louisa County	\$142.01	78.0	\$159.96	69.0	\$170.87	71.0	\$213.15	62.0	\$175.50	85.0	\$154.56	102.0	\$162.27	97.0	\$180.07	92.0
Lunenburg County	\$159.92	58.0	\$182.19	50.0	\$164.46	73.0	\$197.65	67.0	\$198.17	68.0	\$196.13	68.0	\$208.82	69.0	\$240.46	60.0
Madison County	\$108.33	115.0	\$113.93	111.0	\$124.95	108.0	\$117.80	120.0	\$192.27	71.0	\$186.68	77.0	\$208.36	70.0	\$208.36	74.0
Mathews County	\$116.88	100.0	\$107.75	115.0	\$125.29	107.0	\$143.26	101.0	\$154.53	102.0	\$183.00	80.0	\$162.71	95.0	\$144.59	120.0
Mecklenburg County	\$92.33	126.5	\$92.71	125.0	\$107.23	122.0	\$115.70	123.0	\$126.03	124.0	\$110.83	124.0	\$151.66	107.0	\$133.20	121.0
Middlesex County	\$114.66	103.0	\$138.45	87.0	\$139.24	90.0	\$159.10	89.0	\$154.97	101.0	\$156.36	101.0	\$153.91	103.0	\$163.71	106.0
Montgomery County	\$105.08	118.0	\$100.23	121.0	\$100.46	128.0	\$103.01	129.0	\$126.91	122.0	\$102.90	128.0	\$108.56	127.0	\$119.84	128.0
Nelson County	\$148.56	73.0	\$166.29	65.0	\$176.17	67.0	\$177.98	73.0	\$181.21	79.0	\$156.76	100.0	\$144.18	114.0	\$178.31	94.0
New Kent County	\$151.61	67.0	\$145.94	80.0	\$128.67	103.0	\$144.05	100.0	\$157.45	100.0	\$151.49	104.0	\$163.86	94.0	\$181.09	90.0
Northampton County	\$131.10	87.0	\$245.42	28.0	\$175.62	68.0	\$228.94	49.0	\$244.74	46.0	\$194.80	70.0	\$192.12	76.0	\$196.09	78.0
Northumberland County	\$128.77	88.0	\$92.64	126.0	\$119.52	112.0	\$117.15	121.0	\$192.07	72.0	\$201.51	65.0	\$215.46	67.0	\$231.99	69.0
Nottoway County	\$116.37	101.0	\$127.41	97.0	\$161.91	75.0	\$163.54	84.0	\$177.77	81.0	\$191.70	73.0	\$194.52	75.0	\$203.37	76.0
Orange County	\$109.35	113.0	\$113.01	112.0	\$125.77	106.0	\$189.28	69.0	\$180.69	80.0	\$183.58	79.0	\$201.60	73.0	\$224.82	71.0
Page County	\$110.20	109.0	\$91.95	127.0	\$116.97	115.0	\$163.58	83.0	\$181.59	78.0	\$166.32	88.0	\$106.65	130.0	\$111.92	131.0
Patrick County	\$101.43	121.0	\$84.03	132.0	\$71.30	134.0	\$130.60	110.0	\$140.59	115.0	\$159.65	94.0	\$152.54	104.0	\$167.57	103.0
Pittsylvania County	\$83.30	131.0	\$91.93	128.0	\$94.16	129.0	\$104.38	128.0	\$87.99	133.0	\$86.18	133.0	\$85.20	134.0	\$85.38	134.0
Powhatan County	\$111.25	106.0	\$102.28	118.0	\$109.21	121.0	\$122.84	117.0	\$131.88	120.0	\$125.06	123.0	\$131.89	123.0	\$147.34	116.0
Prince Edward County	\$121.78	94.0	\$154.40	75.0	\$152.39	83.0	\$176.65	74.0	\$169.76	88.0	\$160.97	93.0	\$181.32	81.0	\$194.62	80.0
Prince George County	\$86.30	129.0	\$108.18	114.0	\$112.22	120.0	\$138.68	105.0	\$169.79	87.0	\$126.02	122.0	\$147.17	110.0	\$116.32	129.0
Prince William County	\$222.67	28.0	\$246.32	27.0	\$262.08	28.0	\$285.87	27.0	\$323.89	22.0	\$318.31	22.0	\$298.72	29.0	\$285.99	35.0
Pulaski County	\$110.81	108.0	\$178.52	52.5	\$196.43	55.0	\$218.95	57.0	\$201.71	66.0	\$258.39	38.0	\$224.77	59.0	\$271.47	42.0
Rappahannock County	\$152.46	66.0	\$171.21	60.0	\$180.85	65.0	\$155.30	92.0	\$167.07	91.0	\$158.03	97.0	\$152.20	106.0	\$186.15	84.0
Richmond County	\$118.50	96.0	\$134.98	92.0	\$252.56	31.0	\$291.51	23.0	\$277.54	34.0	\$264.64	35.0	\$284.09	32.0	\$297.99	32.0
Roanoke County	\$109.97	111.0	\$116.75	109.0	\$120.32	111.0	\$126.86	114.0	\$133.16	119.0	\$137.17	116.0	\$139.17	119.0	\$153.03	111.0
Rockbridge County	\$226.04	27.0	\$231.12	33.0	\$239.54	36.0	\$251.59	40.0	\$268.62	36.0	\$223.44	58.0	\$204.92	71.0	\$282.36	36.0

Table 3.2B: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Rockingham County	\$193.34	41.0	\$206.34	39.0	\$235.57	39.0	\$264.77	36.0	\$278.57	33.0	\$233.59	50.0	\$240.83	51.0	\$237.80	63.0
Russell County	\$100.89	122.0	\$174.94	58.0	\$127.44	105.0	\$138.22	106.0	\$160.77	98.0	\$167.65	86.0	\$191.99	77.0	\$189.49	83.0
Scott County	\$83.82	130.0	\$90.31	129.0	\$73.15	133.0	\$80.03	134.0	\$100.98	131.0	\$86.40	132.0	\$157.34	101.0	\$151.69	113.0
Shenandoah County	\$103.14	119.0	\$105.88	116.0	\$131.51	99.0	\$153.17	95.0	\$143.82	111.0	\$165.61	89.0	\$151.05	108.0	\$151.38	114.0
Smyth County	\$155.72	63.0	\$149.81	77.0	\$135.01	95.0	\$153.00	96.0	\$177.21	83.0	\$199.34	66.0	\$241.08	50.0	\$266.10	47.0
Southampton County	\$117.59	99.0	\$120.86	103.0	\$130.86	100.0	\$138.92	104.0	\$137.75	117.0	\$142.73	113.0	\$174.28	87.0	\$181.62	88.0
Spotsylvania County	\$141.79	80.0	\$133.50	93.0	\$133.73	97.0	\$137.80	107.0	\$158.38	99.0	\$163.88	91.0	\$162.43	96.0	\$174.31	97.0
Stafford County	\$166.35	54.0	\$178.52	52.5	\$189.64	61.0	\$225.29	52.0	\$243.77	47.0	\$249.11	43.0	\$248.82	44.0	\$260.88	48.0
Surry County	\$186.80	45.0	\$214.21	38.0	\$289.57	24.0	\$216.28	60.0	\$233.62	52.0	\$251.04	42.0	\$177.27	85.0	\$172.42	99.0
Sussex County	\$409.08	3.0	\$388.42	5.0	\$634.03	2.0	\$236.33	44.0	\$391.34	13.0	\$382.34	14.0	\$486.53	7.0	\$798.45	1.0
Tazewell County	\$105.74	116.0	\$111.19	113.0	\$118.65	113.0	\$121.32	119.0	\$142.29	113.0	\$150.29	107.0	\$202.37	72.0	\$164.45	105.0
Warren County	\$141.82	79.0	\$158.31	71.0	\$222.23	44.0	\$220.81	55.0	\$229.26	53.0	\$248.51	44.0	\$267.69	36.0	\$272.20	40.0
Washington County	\$146.07	75.0	\$135.39	91.0	\$113.81	117.0	\$128.93	112.0	\$138.25	116.0	\$133.09	119.0	\$167.29	93.0	\$193.50	81.0
Westmoreland County	\$117.71	98.0	\$136.64	89.0	\$260.01	29.0	\$310.14	18.0	\$258.38	39.0	\$262.23	37.0	\$318.14	24.0	\$329.39	24.0
Wise County	\$82.69	132.0	\$83.44	133.0	\$80.10	132.0	\$99.68	130.0	\$107.60	129.0	\$104.61	127.0	\$111.08	126.0	\$129.50	124.0
Wythe County	\$202.14	38.0	\$191.44	46.0	\$210.17	49.0	\$269.71	35.0	\$287.65	29.0	\$309.39	26.0	\$266.36	37.0	\$331.86	22.0
York County	\$167.63	52.0	\$177.05	55.0	\$192.06	57.0	\$228.14	50.0	\$212.24	60.0	\$221.77	60.0	\$215.80	66.0	\$237.14	64.0
Alexandria City	\$276.80	13.0	\$289.78	18.0	\$310.61	21.0	\$286.63	26.0	\$307.49	24.0	\$278.44	33.0	\$248.31	45.0	\$253.61	51.0
Bedford City	\$203.43	37.0	\$309.29	14.0	\$286.60	25.0	\$329.75	16.0	\$326.56	19.0	\$263.96	36.0	\$287.19	31.0	\$271.22	43.0
Bristol City	\$337.67	5.0	\$323.09	11.0	\$395.13	8.0	\$442.72	7.0	\$516.41	5.0	\$510.04	6.0	\$552.42	4.0	\$576.51	4.0
Buena Vista City	\$255.52	18.0	\$284.81	19.0	\$269.89	27.0	\$290.23	25.0	\$320.24	23.0	\$324.42	20.0	\$314.48	25.0	\$329.53	23.0
Charlottesville City	\$274.40	15.0	\$339.85	7.0	\$353.94	12.0	\$380.72	11.0	\$411.68	11.0	\$401.43	12.0	\$429.50	10.0	\$485.17	8.0
Chesapeake City	\$110.19	110.0	\$125.96	98.0	\$135.64	94.0	\$146.32	99.0	\$151.39	108.0	\$152.11	103.0	\$144.75	113.0	\$146.37	118.0
Clifton Forge City/2	\$221.69	29.0	\$279.68	22.0	\$314.55	19.0	\$295.31	21.0	\$324.71	20.0	-----	----	-----	----	-----	----
Colonial Heights City	\$153.53	65.0	\$192.06	45.0	\$226.33	42.0	\$254.66	39.0	\$255.30	41.0	\$239.52	47.0	\$263.68	38.0	\$288.41	34.0
Covington City	\$229.71	26.0	\$241.99	30.0	\$314.58	18.0	\$295.72	20.0	\$302.03	26.0	\$317.95	23.0	\$372.06	16.0	\$407.74	13.0
Danville City	\$194.24	40.0	\$197.35	44.0	\$203.51	52.0	\$207.82	63.0	\$235.39	51.0	\$242.79	46.0	\$251.49	42.0	\$272.04	41.0
Emporia City	\$322.79	8.0	\$334.94	9.0	\$446.07	4.0	\$485.11	4.0	\$512.10	6.0	\$495.32	7.0	\$551.69	5.0	\$623.35	3.0
Fairfax City	\$193.25	42.0	\$203.68	40.0	\$229.33	40.0	\$258.15	37.0	\$258.01	40.0	\$246.63	45.0	\$239.09	52.0	\$253.28	52.0
Falls Church City	\$306.53	10.0	\$312.54	13.0	\$315.77	17.0	\$401.04	10.0	\$401.85	12.0	\$433.00	9.0	\$440.28	9.0	\$424.63	12.0
Franklin City	\$235.53	24.0	\$298.05	17.0	\$367.60	10.0	\$290.47	24.0	\$285.60	31.0	\$417.70	10.0	\$358.82	17.0	\$451.97	10.0
Fredericksburg City	\$282.09	12.0	\$284.20	21.0	\$334.34	15.0	\$337.22	15.0	\$331.60	18.0	\$380.89	15.0	\$390.09	14.0	\$395.42	16.0
Galax City	\$463.96	2.0	\$321.70	12.0	\$422.51	7.0	\$455.66	5.0	\$493.06	7.0	\$439.66	8.0	\$461.54	8.0	\$491.62	7.0
Hampton City	\$237.86	21.0	\$263.04	24.0	\$295.55	23.0	\$239.28	42.0	\$243.22	48.0	\$292.69	29.0	\$327.81	20.0	\$393.34	17.0
Harrisonburg City	\$154.56	64.0	\$148.13	79.0	\$163.85	74.0	\$173.62	75.0	\$177.23	82.0	\$172.08	84.0	\$178.29	84.0	\$179.66	93.0
Hopewell City	\$180.39	48.0	\$166.83	64.0	\$237.80	37.0	\$364.27	13.0	\$253.26	42.0	\$251.61	41.0	\$213.15	68.0	\$189.85	82.0
Lexington City	\$267.62	17.0	\$284.35	20.0	\$438.49	5.0	\$452.05	6.0	\$561.23	2.0	\$546.01	4.0	\$501.06	6.0	\$309.77	30.0
Lynchburg City	\$274.52	14.0	\$302.61	16.0	\$343.83	13.0	\$365.19	12.0	\$413.57	10.0	\$386.00	13.0	\$413.49	11.0	\$444.82	11.0
Manassas City	\$185.47	47.0	\$176.09	57.0	\$216.58	46.0	\$225.49	51.0	\$245.68	44.0	\$358.47	16.0	\$379.70	15.0	\$385.19	19.0

Table 3.2B: Per Capita Amount of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Manassas Park City	\$159.11	59.0	\$135.95	90.0	\$175.11	69.0	\$255.05	38.0	\$252.28	43.0	\$190.33	74.0	\$185.34	80.0	\$182.76	87.0
Martinsville City	\$364.23	4.0	\$339.15	8.0	\$377.78	9.0	\$425.17	8.0	\$429.58	9.0	\$417.52	11.0	\$409.10	12.0	\$457.96	9.0
Newport News City	\$248.59	20.0	\$408.07	3.0	\$318.43	16.0	\$314.13	17.0	\$286.25	30.0	\$329.24	19.0	\$323.40	21.0	\$400.04	15.0
Norfolk City	\$165.96	55.0	\$188.58	48.0	\$190.12	59.0	\$195.22	68.0	\$209.72	62.0	\$197.93	67.0	\$226.48	57.0	\$231.88	70.0
Norton City	\$209.92	34.0	\$227.25	34.0	\$244.01	34.0	\$291.54	22.0	\$278.76	32.0	\$568.48	3.0	\$331.62	19.0	\$354.71	20.0
Petersburg City	\$132.18	85.0	\$129.81	96.0	\$135.82	93.0	\$149.60	98.0	\$152.72	105.0	\$194.75	71.0	\$197.07	74.0	\$207.00	75.0
Poquoson City	\$126.77	91.0	\$132.99	94.0	\$142.17	88.0	\$172.45	77.0	\$165.15	92.0	\$192.62	72.0	\$224.46	61.0	\$259.90	49.0
Portsmouth City	\$191.85	43.0	\$189.10	47.0	\$190.60	58.0	\$221.39	54.0	\$202.83	65.0	\$222.33	59.0	\$260.56	40.0	\$298.37	31.0
Radford City	\$168.82	51.0	\$164.08	68.0	\$189.86	60.0	\$199.70	65.0	\$203.01	64.0	\$190.25	75.0	\$225.16	58.0	\$235.76	66.5
Richmond City	\$270.72	16.0	\$246.98	26.0	\$243.59	35.0	\$275.86	32.0	\$324.27	21.0	\$298.66	27.0	\$310.64	26.0	\$344.90	21.0
Roanoke City	\$286.66	11.0	\$180.89	51.0	\$179.03	66.0	\$187.93	70.0	\$195.65	70.0	\$213.27	62.0	\$224.75	60.0	\$234.68	68.0
Salem City	\$186.50	46.0	\$186.08	49.0	\$199.58	54.0	\$234.79	46.0	\$228.42	54.0	\$229.16	56.0	\$247.00	46.0	\$238.20	62.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$234.97	25.0	\$273.12	23.0	\$259.31	30.0	\$284.55	28.0	\$303.54	25.0	\$295.44	28.0	\$322.27	22.0	\$324.19	27.0
Suffolk City	\$151.49	68.0	\$171.16	61.0	\$160.49	78.0	\$172.27	78.0	\$183.98	75.0	\$232.47	51.0	\$223.65	62.5	\$255.48	50.0
Virginia Beach City	\$150.91	70.0	\$164.36	67.0	\$161.60	77.0	\$171.34	79.0	\$175.65	84.0	\$228.04	57.0	\$170.44	89.0	\$214.10	72.0
Waynesboro City	\$236.65	22.0	\$304.16	15.0	\$312.20	20.0	\$298.01	19.0	\$262.65	38.0	\$285.54	30.0	\$292.86	30.0	\$293.04	33.0
Williamsburg City	\$216.33	31.0	\$236.09	32.0	\$279.23	26.0	\$284.16	29.0	\$339.20	17.0	\$315.51	25.0	\$273.80	33.0	\$235.76	66.5
Winchester City	\$128.64	89.0	\$154.59	74.0	\$142.82	87.0	\$160.25	88.0	\$151.70	107.0	\$150.71	105.0	\$169.70	90.0	\$174.51	96.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY1997-2004 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2004 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

The rank score of a given locality may vary from 1 (highest per capita amount) to 135 (lowest per capita amount).

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 3.3A
Mean Annual Percentage Change
in
Per Capita Local-Source Revenue
from
Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	18.12%	19.52%	5.63%	5.10%	12.90%	20.02%	4.60%	19.86%	7.59%	10.56%	9.93%	8.53%	-1.16%	5.10%	8.58%
Cities	12.95%	14.72%	1.72%	8.58%	21.32%	13.36%	9.58%	9.56%	6.81%	10.64%	8.74%	2.90%	6.79%	1.62%	5.17%
All Jurisdictions	16.61%	18.13%	4.49%	6.12%	15.35%	18.08%	6.05%	16.86%	7.36%	10.58%	9.58%	6.89%	1.16%	4.09%	7.59%

Table 3.3B
Median Annual Percentage Change
in
Per Capita Local-Source Revenue
from
Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	13.62%	10.00%	3.48%	-.13%	12.71%	12.83%	3.58%	13.96%	5.29%	6.23%	8.63%	7.23%	-2.06%	3.94%	6.98%
Cities	10.19%	10.99%	3.23%	7.34%	17.43%	11.04%	9.17%	7.66%	5.35%	7.37%	7.57%	2.09%	-.65%	3.61%	4.79%
All Jurisdictions	13.28%	10.23%	3.35%	2.90%	13.37%	12.58%	5.10%	12.55%	5.32%	6.68%	8.48%	6.47%	-1.13%	3.89%	6.15%

1. As gauged by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. With regard to each measurement interval extending from FY89-FY90 through FY03-FY04, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 3.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Accomack County	6.26%	90.0	6.35%	85.0	23.37%	15.0	-7.70%	109.0	18.16%	54.0	8.66%	87.0	9.25%	52.0
Albemarle County	16.96%	60.0	-2.20%	108.0	1.00%	80.0	4.19%	61.0	3.11%	93.0	10.15%	82.0	24.04%	16.0
Alleghany County	6.43%	89.0	-10.81%	126.0	13.15%	31.0	5.02%	55.0	17.08%	59.0	32.72%	25.0	10.94%	48.0
Amelia County	55.23%	7.0	12.51%	65.0	8.10%	42.0	39.14%	5.0	63.93%	5.0	3.57%	102.0	-0.20%	92.0
Amherst County	28.60%	35.0	10.00%	70.0	7.25%	49.0	2.84%	69.0	22.96%	37.0	21.82%	40.0	5.75%	63.0
Appomattox County	26.68%	36.0	26.04%	37.0	55.83%	4.0	38.47%	6.0	20.59%	47.0	-18.81%	131.0	-19.48%	130.0
Arlington County	12.84%	70.0	7.14%	79.0	1.07%	79.0	-2.33%	88.0	-3.25%	117.0	12.33%	72.0	0.56%	90.0
Augusta County	9.77%	78.0	3.90%	93.0	13.22%	30.0	11.64%	36.0	3.56%	91.0	17.97%	53.0	1.71%	85.0
Bath County	40.30%	20.0	46.83%	15.0	-29.18%	132.0	-3.59%	97.0	21.99%	42.0	52.29%	10.0	-15.10%	124.0
Bedford County	7.91%	83.0	16.54%	49.0	-12.96%	115.0	11.19%	37.0	34.81%	22.0	61.53%	5.0	-4.73%	107.0
Bland County	-15.31%	131.0	140.83%	2.0	-26.73%	130.0	-14.75%	128.0	18.19%	53.0	-11.92%	127.0	-25.33%	131.0
Botetourt County	25.48%	38.0	-12.61%	129.0	5.16%	55.0	2.96%	68.0	13.15%	69.0	20.26%	45.0	1.05%	88.0
Brunswick County	46.88%	11.0	43.09%	21.0	-51.00%	136.0	-11.82%	121.0	39.02%	18.0	39.09%	21.0	4.93%	70.0
Buchanan County	10.74%	76.0	34.61%	25.0	-4.59%	92.0	9.95%	41.0	-7.47%	124.0	16.31%	59.0	8.29%	55.0
Buckingham County	19.41%	57.0	1.56%	99.0	31.03%	10.0	-17.13%	129.0	25.79%	34.5	8.48%	89.0	3.58%	75.0
Campbell County	12.83%	71.0	12.75%	63.0	1.45%	78.0	2.56%	70.0	54.56%	9.0	-13.82%	129.0	6.69%	60.0
Caroline County	11.58%	73.0	50.48%	11.0	-14.31%	121.0	12.23%	33.0	-3.67%	119.0	53.01%	9.0	-0.46%	94.0
Carroll County	2.48%	101.0	132.82%	4.0	-13.73%	118.0	-12.02%	125.0	-16.46%	128.0	47.01%	13.0	-10.37%	116.0
Charles City County	120.18%	1.0	139.41%	3.0	99.47%	2.0	21.78%	16.0	-14.14%	127.0	-21.32%	134.0	8.32%	54.0
Charlotte County	20.17%	53.0	15.31%	52.5	11.05%	35.0	13.22%	28.0	-2.97%	115.0	24.96%	34.0	20.92%	18.0
Chesterfield County	-4.06%	115.0	-9.97%	123.0	3.03%	73.0	10.84%	38.0	-1.25%	110.0	4.59%	99.0	9.41%	51.0
Clarke County	-3.39%	114.0	12.07%	66.0	-10.42%	112.0	9.54%	44.0	22.67%	39.0	3.83%	101.0	2.25%	81.0
Craig County	7.47%	87.0	29.26%	31.0	17.82%	20.0	-8.53%	112.0	12.16%	73.0	16.90%	55.0	25.72%	13.0
Culpeper County	50.94%	10.0	-2.55%	110.0	-18.07%	125.0	-10.84%	119.0	14.62%	64.0	26.96%	32.0	-1.68%	99.0
Cumberland County	-11.30%	125.0	22.37%	42.0	164.64%	1.0	-9.01%	113.0	-50.70%	136.0	5.41%	95.0	10.61%	50.0
Dickenson County	33.70%	30.0	-17.78%	133.0	10.20%	38.0	4.94%	56.0	30.61%	28.0	-22.17%	135.0	11.26%	46.0
Dinwiddie County	34.55%	27.0	-0.34%	103.0	15.97%	22.0	-8.33%	111.0	-3.59%	118.0	7.73%	93.0	12.72%	39.0
Essex County	73.71%	3.0	0.62%	100.0	5.78%	54.0	20.23%	17.0	1.11%	102.0	1.33%	105.0	3.89%	73.0
Fairfax County	4.77%	95.0	25.41%	39.0	-5.20%	96.0	-5.90%	103.0	11.45%	74.0	11.11%	77.0	2.75%	79.0
Fauquier County	53.12%	9.0	-16.92%	132.0	7.76%	44.0	3.83%	64.0	20.12%	48.0	-3.15%	116.0	39.46%	5.0
Floyd County	19.54%	56.0	2.68%	96.0	3.45%	67.0	-9.98%	116.0	16.22%	62.0	74.57%	2.0	-29.02%	133.0
Fluvanna County	8.23%	82.0	40.22%	23.0	9.32%	40.0	-0.71%	81.0	1.26%	100.0	20.29%	43.0	-0.61%	95.0
Franklin County	18.64%	58.0	6.44%	83.0	-5.19%	95.0	4.56%	58.0	13.58%	68.0	-1.18%	112.0	0.82%	89.0
Frederick County	12.64%	72.0	7.54%	76.0	-5.07%	94.0	-2.86%	92.0	31.68%	26.0	10.03%	83.0	3.80%	74.0
Giles County	5.30%	93.0	28.42%	32.0	-2.54%	89.0	-5.59%	101.0	60.45%	7.0	20.32%	42.0	-4.79%	108.0
Gloucester County	-9.72%	121.0	8.58%	74.0	5.13%	56.0	-0.18%	79.0	14.67%	63.0	12.06%	74.0	13.08%	37.0
Goochland County	23.86%	43.0	-11.95%	128.0	7.46%	47.0	-10.14%	117.5	16.44%	61.0	-3.29%	117.0	19.88%	19.0
Grayson County	1.46%	105.0	71.38%	8.0	9.91%	39.0	-26.99%	134.0	25.65%	36.0	46.72%	15.0	-15.99%	125.0
Greene County	38.72%	22.0	3.95%	92.0	13.56%	29.0	12.30%	32.0	-4.54%	121.0	16.66%	56.0	13.87%	32.0

Table 3.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Greenville County	4.41%	97.0	43.73%	18.0	-23.10%	128.0	-2.49%	91.0	4.86%	86.0	43.03%	19.0	3.38%	76.0
Halifax County/2	46.26%	13.0	15.24%	54.0	4.13%	63.0	7.99%	48.0	39.67%	17.0	0.40%	109.0	-14.37%	123.0
Hanover County	11.38%	74.0	-2.24%	109.0	-6.40%	98.0	-7.20%	107.0	2.84%	95.0	10.95%	79.0	5.00%	68.0
Henrico County	11.16%	75.0	0.40%	101.0	-6.23%	97.0	-9.34%	115.0	-2.64%	113.0	13.27%	64.0	5.39%	65.0
Henry County	14.12%	66.0	8.20%	75.0	-1.03%	86.0	5.84%	53.0	3.40%	92.0	10.22%	81.0	4.07%	72.0
Highland County	8.86%	81.0	13.14%	61.0	4.61%	58.0	-0.13%	78.0	46.49%	12.0	48.07%	12.0	-1.18%	98.0
Isle of Wight County	30.25%	34.0	-6.77%	116.0	15.70%	24.0	-5.75%	102.0	37.26%	20.0	-12.94%	128.0	41.11%	4.0
James City County	21.52%	48.0	19.14%	46.0	-8.96%	109.0	12.50%	30.0	10.28%	76.0	5.18%	96.0	-8.15%	113.0
King and Queen County	43.44%	15.0	30.39%	28.0	3.79%	65.0	326.25%	1.0	-17.77%	130.0	-19.14%	132.0	55.19%	3.0
King George County	7.65%	86.0	20.29%	44.0	-0.33%	85.0	22.72%	12.0	37.58%	19.0	18.07%	52.0	12.44%	40.0
King William County	-2.04%	112.0	9.33%	72.0	0.88%	82.0	-3.30%	95.0	22.32%	41.0	0.10%	110.0	28.80%	9.0
Lancaster County	25.47%	39.0	17.59%	47.0	55.84%	3.0	-43.20%	136.0	0.49%	105.0	15.78%	60.0	8.27%	56.0
Lee County	-37.25%	136.0	62.58%	9.0	-34.91%	135.0	16.16%	24.0	29.30%	30.0	1.74%	104.0	-10.22%	115.0
Loudoun County	9.24%	80.0	-13.16%	131.0	15.09%	26.0	-3.02%	94.0	0.16%	106.0	12.16%	73.0	-8.71%	114.0
Louisa County	37.43%	25.0	10.46%	69.0	-15.78%	124.0	-0.95%	84.0	-1.41%	111.0	23.61%	36.0	3.11%	78.0
Lunenburg County	31.23%	33.0	13.18%	60.0	4.59%	59.0	4.89%	57.0	14.21%	65.0	16.56%	57.0	15.83%	27.0
Madison County	53.46%	8.0	13.10%	62.0	43.85%	6.0	-25.26%	132.0	9.23%	81.0	27.53%	31.0	1.69%	86.0
Mathews County	0.76%	108.0	6.68%	82.0	15.85%	23.0	-11.33%	120.0	3.89%	89.0	8.46%	90.0	32.13%	7.0
Mecklenburg County	14.54%	65.0	-5.66%	114.0	7.55%	46.0	9.86%	42.0	13.98%	66.0	15.09%	61.0	13.44%	33.0
Middlesex County	18.16%	59.0	7.26%	77.5	-2.51%	88.0	23.97%	11.0	-21.85%	132.0	9.40%	84.0	17.43%	24.0
Montgomery County	7.80%	84.5	45.14%	17.0	7.67%	45.0	12.56%	29.0	22.33%	40.0	18.42%	51.0	-36.82%	134.0
Nelson County	5.73%	92.0	32.14%	27.0	-6.75%	99.5	18.21%	20.0	3.86%	90.0	20.27%	44.0	15.13%	29.0
New Kent County	-19.47%	134.0	5.05%	89.0	-19.50%	127.0	27.13%	9.0	-1.05%	108.0	69.77%	3.0	-41.89%	135.0
Northampton County	41.75%	18.0	-18.56%	134.0	24.57%	14.0	9.53%	45.0	21.87%	43.0	0.59%	108.0	5.20%	67.0
Northumberland County	-16.66%	132.0	81.90%	7.0	-14.36%	122.0	2.19%	73.0	18.03%	55.0	59.81%	6.0	-4.64%	106.0
Nottoway County	23.68%	44.0	17.09%	48.0	-8.42%	107.0	-11.84%	122.5	19.11%	52.0	33.93%	22.0	24.18%	14.0
Orange County	42.77%	16.0	-12.89%	130.0	12.54%	32.0	-11.84%	122.5	20.94%	45.0	18.80%	48.0	-16.86%	127.0
Page County	21.33%	51.0	5.09%	88.0	14.77%	27.0	-28.56%	135.0	-18.82%	131.0	66.91%	4.0	18.56%	20.0
Patrick County	1.39%	107.0	4.68%	90.0	-11.62%	114.0	-0.92%	83.0	17.64%	57.0	-0.20%	111.0	28.42%	10.0
Pittsylvania County	20.03%	54.0	2.55%	97.0	-18.18%	126.0	1.26%	75.0	-3.16%	116.0	4.82%	98.0	-12.75%	121.0
Powhatan County	24.35%	42.0	-9.25%	120.0	21.52%	17.0	-4.37%	99.0	22.85%	38.0	-8.16%	123.0	10.82%	49.0
Prince Edward County	34.38%	28.0	29.38%	30.0	28.72%	12.0	10.63%	40.0	9.48%	80.0	12.65%	68.0	12.29%	42.0
Prince George County	-14.99%	129.0	-10.55%	125.0	3.48%	66.0	-1.50%	85.0	19.66%	50.0	-16.37%	130.0	-3.56%	105.0
Prince William County	9.59%	79.0	2.99%	95.0	3.31%	70.0	-2.88%	93.0	4.02%	88.0	12.83%	66.0	0.03%	91.0
Pulaski County	4.67%	96.0	11.48%	67.0	-7.74%	105.0	-1.51%	86.0	2.64%	96.0	50.51%	11.0	-7.62%	112.0
Rappahannock County	58.97%	5.0	47.08%	14.0	-13.23%	116.0	63.12%	2.0	-22.31%	133.0	12.57%	70.0	-11.06%	117.0
Richmond County	24.94%	41.0	9.75%	71.0	38.30%	7.0	-25.90%	133.0	19.52%	51.0	-10.29%	125.0	7.44%	58.0
Roanoke County	26.34%	37.0	-0.69%	105.0	31.01%	11.0	-7.76%	110.0	70.89%	4.0	2.14%	103.0	-25.82%	132.0
Rockbridge County	20.18%	52.0	51.44%	10.0	2.32%	74.0	3.42%	65.0	13.71%	67.0	13.23%	65.0	26.78%	12.0

Table 3.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Rockingham County	38.12%	23.0	-6.38%	115.0	-8.72%	108.0	6.40%	52.0	92.04%	2.0	8.63%	88.0	24.15%	15.0
Russell County	62.04%	4.0	25.49%	38.0	-6.81%	102.0	-0.86%	82.0	-6.06%	123.0	29.74%	28.0	4.92%	71.0
Scott County	21.39%	50.0	0.03%	102.0	-13.34%	117.0	-2.44%	90.0	-1.10%	109.0	33.82%	23.0	15.68%	28.0
Shenandoah County	21.49%	49.0	15.31%	52.5	4.47%	61.0	3.37%	66.0	12.25%	72.0	-4.94%	119.0	-2.94%	104.0
Smyth County	-7.41%	120.0	100.22%	6.0	7.13%	51.0	-2.43%	89.0	2.41%	97.0	24.26%	35.0	-17.64%	128.0
Southampton County	2.28%	103.0	43.19%	20.0	7.22%	50.0	-9.18%	114.0	28.88%	31.0	-2.00%	115.0	-1.89%	100.0
Spotsylvania County	-1.51%	110.0	-10.20%	124.0	10.22%	37.0	20.16%	18.0	-5.47%	122.0	11.95%	75.0	2.15%	82.0
Stafford County	19.60%	55.0	-11.70%	127.0	0.16%	84.0	3.95%	62.0	-0.39%	107.0	18.78%	49.0	-4.94%	109.0
Surry County	-19.18%	133.0	47.48%	12.0	12.19%	33.0	1.24%	76.0	-2.72%	114.0	23.19%	37.0	-2.00%	101.0
Sussex County	13.62%	68.0	27.51%	34.0	22.66%	16.0	59.75%	3.0	-42.30%	135.0	380.06%	1.0	17.98%	22.0
Tazewell County	46.51%	12.0	23.42%	41.0	2.13%	75.0	-6.88%	104.0	10.62%	75.0	5.15%	97.0	1.67%	87.0
Warren County	2.38%	102.0	-2.80%	111.0	6.69%	52.0	4.25%	60.0	-8.68%	125.0	19.01%	47.0	13.13%	36.0
Washington County	6.64%	88.0	21.28%	43.0	1.86%	77.0	9.66%	43.0	19.98%	49.0	18.44%	50.0	3.30%	77.0
Westmoreland County	1.64%	104.0	-9.72%	121.0	14.10%	28.0	-12.25%	126.0	10.25%	77.0	12.59%	69.0	64.85%	2.0
Wise County	5.83%	91.0	-0.44%	104.0	-15.43%	123.0	-12.43%	127.0	29.49%	29.0	39.66%	20.0	-6.24%	110.0
Wythe County	4.23%	98.0	163.33%	1.0	-6.75%	99.5	-22.06%	131.0	58.60%	8.0	43.84%	18.0	-12.42%	120.0
York County	12.95%	69.0	-2.08%	107.0	-9.95%	110.0	2.42%	71.0	12.71%	71.0	16.49%	58.0	-2.78%	103.0
Alexandria City	-1.93%	111.0	13.87%	59.0	-10.49%	113.0	17.62%	22.0	2.85%	94.0	13.99%	62.0	7.12%	59.0
Bedford City	4.20%	99.0	-9.83%	122.0	36.45%	8.0	32.87%	8.0	61.00%	6.0	-20.82%	133.0	15.01%	30.0
Bristol City	-7.29%	119.0	33.61%	26.0	-1.82%	87.0	35.04%	7.0	0.99%	103.0	43.97%	17.0	13.24%	34.0
Buena Vista City	-15.02%	130.0	13.98%	58.0	3.36%	68.0	8.60%	47.0	7.06%	83.0	33.22%	24.0	5.46%	64.0
Charlottesville City	25.20%	40.0	3.44%	94.0	-10.13%	111.0	14.75%	27.0	27.00%	32.0	-7.79%	122.0	14.43%	31.0
Chesapeake City	-11.94%	126.0	4.39%	91.0	7.27%	48.0	18.16%	21.0	-10.10%	126.0	20.66%	41.0	6.16%	62.0
Clifton Forge City	-13.99%	128.0	30.38%	29.0	27.66%	13.0	-6.89%	105.0	25.79%	34.5	22.39%	39.0	-18.61%	129.0
Colonial Heights City	-13.12%	127.0	40.30%	22.0	5.87%	53.0	-4.76%	100.0	4.50%	87.0	-5.82%	121.0	17.82%	23.0
Covington City	-6.64%	118.0	26.68%	35.0	8.76%	41.0	2.34%	72.0	6.81%	85.0	1.02%	107.0	26.80%	11.0
Danville City	22.97%	46.0	47.45%	13.0	3.23%	72.0	4.37%	59.0	12.75%	70.0	5.46%	94.0	12.97%	38.0
Emporia City	-10.65%	123.0	45.29%	16.0	46.60%	5.0	-0.64%	80.0	21.45%	44.0	27.57%	30.0	29.73%	8.0
Fairfax City	15.69%	62.0	6.71%	81.0	4.55%	60.0	1.47%	74.0	36.42%	21.0	8.23%	91.0	2.02%	84.0
Falls Church City	-2.10%	113.0	14.46%	57.0	-7.03%	104.0	7.34%	49.0	1.42%	98.0	8.85%	86.0	7.90%	57.0
Franklin City	23.48%	45.0	16.49%	50.0	4.30%	62.0	-3.38%	96.0	30.76%	27.0	9.33%	85.0	-11.07%	118.0
Fredericksburg City	31.66%	32.0	26.21%	36.0	-24.73%	129.0	40.52%	4.0	-25.67%	134.0	54.09%	8.0	-1.13%	97.0
Galax City	-9.89%	122.0	131.59%	5.0	-13.81%	119.0	-11.91%	124.0	44.53%	14.0	46.93%	14.0	-7.50%	111.0
Hampton City	21.73%	47.0	-18.63%	135.0	16.32%	21.0	18.96%	19.0	34.16%	23.0	4.57%	100.0	16.12%	26.0
Harrisonburg City	39.98%	21.0	27.91%	33.0	-8.17%	106.0	0.98%	77.0	10.07%	78.0	25.14%	33.0	12.22%	43.0
Hopewell City	7.80%	84.5	14.79%	55.0	-6.87%	103.0	12.45%	31.0	-16.98%	129.0	31.79%	26.0	12.42%	41.0
Lexington City	41.07%	19.0	36.39%	24.0	10.58%	36.0	3.93%	63.0	-3.75%	120.0	19.98%	46.0	11.25%	47.0
Lynchburg City	85.24%	2.0	-29.59%	136.0	34.86%	9.0	16.11%	25.0	32.50%	25.0	28.96%	29.0	-11.53%	119.0
Manassas City	15.97%	61.0	12.54%	64.0	-30.07%	133.0	12.18%	34.0	6.85%	84.0	-11.16%	126.0	36.19%	6.0

Table 3.4A: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Manassas Park City	3.18%	100.0	16.29%	51.0	-32.16%	134.0	5.14%	54.0	46.77%	11.0	30.47%	27.0	-16.85%	126.0
Martinsville City	32.33%	31.0	-5.27%	113.0	2.10%	76.0	10.77%	39.0	42.38%	15.0	44.72%	16.0	9.17%	53.0
Newport News City	-4.22%	116.0	24.21%	40.0	15.65%	25.0	3.17%	67.0	46.29%	13.0	10.57%	80.0	5.24%	66.0
Norfolk City	5.26%	94.0	-2.03%	106.0	17.92%	19.0	-4.35%	98.0	17.43%	58.0	54.67%	7.0	13.19%	35.0
Norton City	10.19%	77.0	6.09%	86.0	0.17%	83.0	22.08%	14.0	17.69%	56.0	11.04%	78.0	2.60%	80.0
Petersburg City	45.30%	14.0	7.26%	77.5	5.12%	57.0	15.64%	26.0	16.74%	60.0	-4.03%	118.0	-2.41%	102.0
Poquoson City	15.47%	64.0	6.37%	84.0	-2.76%	90.0	9.00%	46.0	7.56%	82.0	1.12%	106.0	2.10%	83.0
Portsmouth City	13.83%	67.0	-4.50%	112.0	3.34%	69.0	25.11%	10.0	0.81%	104.0	8.02%	92.0	18.08%	21.0
Radford City	1.45%	106.0	1.78%	98.0	20.50%	18.0	-7.06%	106.0	-2.39%	112.0	-1.78%	114.0	12.12%	44.0
Richmond City	-23.77%	135.0	-9.21%	119.0	0.89%	81.0	21.94%	15.0	71.51%	3.0	11.30%	76.0	-0.23%	93.0
Roanoke City	41.87%	17.0	5.57%	87.0	8.09%	43.0	-7.54%	108.0	101.42%	1.0	-5.23%	120.0	16.98%	25.0
Salem City	36.76%	26.0	-7.96%	118.0	11.53%	34.0	6.79%	50.0	40.67%	16.0	12.37%	71.0	-0.76%	96.0
South Boston City/2	58.41%	6.0	19.73%	45.0	3.24%	71.0	16.57%	23.0	1.33%	99.0	17.16%	54.0	-----	----
Staunton City	33.73%	29.0	10.99%	68.0	-5.06%	93.0	6.50%	51.0	20.80%	46.0	12.75%	67.0	6.53%	61.0
Suffolk City	38.09%	24.0	8.81%	73.0	-2.96%	91.0	12.03%	35.0	26.94%	33.0	-8.77%	124.0	23.40%	17.0
Virginia Beach City	-0.03%	109.0	-7.34%	117.0	-6.78%	101.0	-10.14%	117.5	33.48%	24.0	13.37%	63.0	4.95%	69.0
Waynesboro City	15.50%	63.0	6.94%	80.0	4.12%	64.0	-2.17%	87.0	1.17%	101.0	23.00%	38.0	11.60%	45.0
Williamsburg City	-10.96%	124.0	14.48%	56.0	-14.23%	120.0	22.16%	13.0	9.92%	79.0	-29.44%	136.0	65.97%	1.0
Winchester City	-5.45%	117.0	43.66%	19.0	-27.32%	131.0	-21.35%	130.0	47.69%	10.0	-1.32%	113.0	-13.85%	122.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to variation in per capita revenue from FY1995 to FY1996, the Halifax County statistics register the fiscal and demographic implications of South Boston's city-to-town reversion.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 3.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Accomack County	9.26%	85.0	20.95%	17.0	3.94%	81.0	-0.88%	113.0	6.93%	62.0	1.98%	52.0	30.01%	5.0	13.64%	29.0
Albemarle County	17.32%	46.0	-11.39%	121.0	-2.47%	106.0	8.50%	67.0	-11.66%	128.0	11.70%	23.0	6.22%	54.0	0.61%	98.0
Alleghany County/2	42.13%	8.0	20.48%	19.0	4.88%	77.0	10.10%	57.0	57.10%	5.0	-26.61%	132.0	-19.38%	130.0	7.43%	58.0
Amelia County	41.96%	9.0	15.54%	29.0	-6.08%	114.0	-24.08%	133.0	5.15%	72.0	-2.83%	78.0	13.10%	26.0	1.39%	94.0
Amherst County	10.46%	78.0	-1.80%	97.0	-2.23%	105.0	12.99%	42.0	30.64%	6.0	-19.50%	128.0	3.12%	72.0	25.97%	7.0
Appomattox County	11.24%	75.0	51.65%	8.0	-35.24%	134.0	8.65%	64.0	15.00%	29.0	-13.03%	119.0	22.40%	9.0	-4.17%	118.0
Arlington County	0.96%	119.0	5.29%	69.0	10.70%	50.0	14.90%	36.0	6.59%	68.0	14.85%	17.0	-11.91%	123.0	6.90%	65.0
Augusta County	29.56%	26.0	-8.03%	118.0	1.78%	90.0	4.80%	90.0	8.21%	47.5	-6.20%	99.0	6.71%	52.0	-1.57%	109.0
Bath County	32.88%	21.0	-13.04%	122.0	-0.29%	99.0	-0.19%	111.0	62.11%	4.0	-32.88%	134.0	4.44%	63.0	-4.09%	117.0
Bedford County	15.61%	52.0	2.14%	81.0	7.80%	59.0	5.71%	84.0	15.03%	28.0	-5.21%	95.0	-2.25%	95.0	6.98%	63.0
Bland County	78.32%	4.0	12.53%	38.0	131.56%	1.0	-21.01%	132.0	6.34%	69.0	8.33%	30.0	3.00%	74.0	112.38%	1.0
Botetourt County	5.57%	100.0	8.20%	58.0	-4.29%	108.0	-0.94%	114.0	23.25%	9.0	1.65%	53.0	9.65%	37.0	-16.84%	129.0
Brunswick County	29.33%	27.0	-4.80%	105.0	43.42%	11.0	-5.55%	122.0	16.87%	21.0	-6.21%	100.0	1.73%	78.0	49.60%	4.0
Buchanan County	12.28%	71.0	1.77%	84.0	2.15%	89.0	3.31%	97.0	-14.30%	130.0	-6.96%	103.0	-6.73%	110.0	83.82%	2.0
Buckingham County	22.47%	38.0	-17.86%	129.0	8.98%	55.0	10.36%	55.0	20.48%	13.0	14.63%	18.0	-2.17%	94.0	-3.12%	112.0
Campbell County	31.62%	23.0	9.20%	53.0	-11.88%	126.0	4.33%	92.0	3.74%	79.0	10.42%	24.0	-11.63%	122.0	8.19%	52.0
Caroline County	-2.52%	131.0	21.50%	16.0	-5.84%	112.0	23.56%	19.0	1.07%	89.0	-0.04%	62.0	15.11%	20.0	13.22%	30.0
Carroll County	84.14%	2.0	15.90%	28.0	5.69%	75.0	8.63%	65.0	-9.65%	126.0	9.71%	25.0	2.85%	75.0	17.09%	19.0
Charles City County	-10.31%	133.0	2.68%	78.0	-1.91%	104.0	-7.23%	127.0	13.21%	35.0	-32.27%	133.0	14.84%	21.0	-5.59%	121.0
Charlotte County	21.00%	41.0	9.47%	52.0	14.66%	41.0	8.61%	66.0	7.82%	55.0	-3.13%	83.0	7.94%	45.0	7.13%	62.0
Chesterfield County	3.49%	112.5	7.57%	60.0	18.41%	31.0	9.01%	61.0	9.23%	43.0	1.37%	56.0	-5.51%	107.0	4.03%	84.0
Clarke County	36.04%	18.0	-13.90%	123.0	18.05%	33.0	22.78%	21.0	19.57%	15.0	26.48%	7.0	-6.38%	109.0	-32.39%	133.0
Craig County	14.92%	53.0	10.03%	50.0	44.63%	10.0	6.71%	78.0	-0.44%	98.0	19.54%	11.0	-8.08%	113.0	2.21%	89.0
Culpeper County	23.09%	36.0	13.10%	35.0	8.85%	56.0	25.68%	13.0	-6.96%	118.0	-7.39%	106.0	5.27%	60.0	10.74%	42.0
Cumberland County	13.73%	59.0	-1.64%	95.0	29.96%	19.0	8.69%	63.0	16.50%	23.0	-3.41%	85.0	13.85%	24.0	11.15%	39.0
Dickenson County	82.53%	3.0	-31.61%	134.0	6.64%	69.0	10.83%	54.0	10.22%	39.0	22.21%	9.0	-16.22%	129.0	5.12%	72.0
Dinwiddie County	8.41%	87.0	-15.08%	125.0	-10.76%	124.0	0.92%	109.0	-0.17%	97.0	13.40%	21.0	-4.30%	104.0	19.02%	16.0
Essex County	33.80%	20.0	-5.98%	110.0	17.18%	36.0	4.63%	91.0	-1.55%	103.0	13.71%	19.0	3.94%	67.0	17.91%	18.0
Fairfax County	4.63%	107.0	-0.53%	93.0	4.62%	78.5	2.21%	104.0	4.04%	76.0	-10.38%	115.0	4.15%	64.0	-7.20%	122.0
Fauquier County	5.33%	104.0	19.91%	21.0	-7.05%	117.0	3.77%	95.0	11.22%	36.0	6.80%	37.0	10.35%	32.0	5.93%	68.5
Floyd County	5.29%	105.0	8.87%	56.0	0.17%	97.5	23.79%	17.0	19.19%	17.0	-7.50%	107.0	3.17%	71.0	7.34%	59.0
Fluvanna County	12.72%	66.0	12.51%	39.0	-4.83%	109.0	7.14%	76.0	4.81%	74.0	-4.92%	92.0	-8.24%	115.0	-8.22%	123.0
Franklin County	38.34%	15.0	-17.29%	128.0	22.86%	27.0	4.12%	93.0	7.89%	53.0	-9.19%	113.0	-0.75%	86.0	14.71%	25.0
Frederick County	12.41%	69.0	7.44%	61.0	-6.50%	116.0	15.45%	33.0	0.99%	91.0	-13.68%	121.0	-1.03%	88.0	2.76%	87.0
Giles County	-2.24%	130.0	-1.89%	98.0	-6.03%	113.0	33.67%	9.0	-15.41%	131.0	-2.56%	73.0	-3.27%	101.0	8.00%	55.0
Gloucester County	20.47%	42.0	16.94%	24.0	7.02%	64.0	-3.06%	118.0	-0.16%	96.0	3.12%	49.0	57.53%	2.0	-26.06%	132.0
Goochland County	3.85%	111.0	11.65%	43.0	18.48%	30.0	-6.98%	126.0	22.09%	12.0	4.58%	43.0	-7.75%	111.0	14.72%	24.0
Grayson County	44.91%	7.0	-22.68%	130.0	53.51%	7.0	7.61%	72.0	16.41%	24.0	-3.04%	82.0	13.67%	25.0	8.21%	51.0
Greene County	10.90%	77.0	1.41%	86.0	35.34%	14.0	5.19%	86.0	2.41%	82.0	-4.17%	89.0	3.83%	68.0	12.40%	34.0

Table 3.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Greensville County	41.93%	10.0	-7.12%	113.0	47.12%	9.0	41.98%	5.0	-10.48%	127.0	-8.21%	110.0	16.28%	19.0	-2.31%	110.0
Halifax County/2	27.29%	31.0	-7.91%	117.0	-7.43%	120.0	12.05%	49.5	9.82%	41.0	-7.90%	108.5	9.42%	38.0	5.70%	71.0
Hanover County	9.51%	84.0	19.87%	22.0	-7.08%	118.0	3.42%	96.0	18.73%	18.0	-8.68%	112.0	1.14%	84.0	11.90%	36.0
Henrico County	15.81%	51.0	2.12%	82.0	1.14%	91.0	6.90%	77.0	20.28%	14.0	-16.66%	124.0	-8.59%	117.0	12.67%	33.0
Henry County	14.31%	55.0	-26.47%	131.0	74.56%	4.0	-5.16%	120.0	-1.02%	101.0	-3.66%	86.0	9.91%	35.0	40.73%	5.0
Highland County	41.70%	11.0	0.82%	88.0	-25.90%	131.0	37.52%	7.0	-3.03%	109.0	8.22%	31.0	-3.20%	100.0	8.03%	54.0
Isle of Wight County	50.29%	6.0	-6.28%	111.0	3.85%	82.0	2.92%	100.0	-9.13%	125.0	-0.73%	66.0	22.33%	10.0	5.01%	74.0
James City County	13.21%	61.0	0.57%	90.0	6.27%	71.0	24.52%	15.0	-7.10%	120.0	0.25%	61.0	23.50%	8.0	-10.31%	124.0
King and Queen County	3.14%	114.5	11.72%	42.0	18.97%	29.0	37.09%	8.0	-8.14%	122.0	7.89%	32.0	10.10%	33.0	14.14%	28.0
King George County	-18.15%	134.0	120.10%	1.0	47.35%	8.0	-5.52%	121.0	-5.58%	116.0	6.27%	38.0	1.20%	82.0	-3.44%	113.0
King William County	10.07%	80.0	4.37%	74.0	5.76%	74.0	23.53%	20.0	3.85%	77.0	-2.95%	81.0	-9.48%	119.0	17.93%	17.0
Lancaster County	3.89%	110.0	17.07%	23.0	11.23%	49.0	-2.68%	117.0	-2.32%	106.0	-7.09%	105.0	8.03%	44.0	5.83%	70.0
Lee County	40.64%	13.0	61.31%	5.0	-47.49%	135.0	18.50%	28.0	15.41%	27.0	-0.39%	63.0	8.24%	42.0	-0.38%	105.0
Loudoun County	-5.19%	132.0	16.28%	25.0	15.98%	38.0	6.38%	79.0	14.02%	31.0	5.04%	41.0	4.12%	65.0	0.35%	100.0
Louisa County	24.03%	35.0	12.64%	37.0	6.82%	66.0	24.74%	14.0	-17.66%	134.0	-11.93%	117.0	4.99%	61.0	10.97%	41.0
Lunenburg County	27.63%	30.0	13.93%	32.0	-9.73%	122.0	20.18%	23.0	0.26%	92.0	-1.03%	67.0	6.47%	53.0	15.15%	23.0
Madison County	6.24%	99.0	5.17%	70.0	9.67%	54.0	-5.72%	123.0	63.22%	3.0	-2.91%	80.0	11.62%	30.0	-0.003%	104.0
Mathews County	13.95%	58.0	-7.81%	116.0	16.29%	37.0	14.34%	37.0	7.87%	54.0	18.43%	12.0	-11.09%	121.0	-11.14%	126.0
Mecklenburg County	19.99%	43.0	0.41%	91.0	15.66%	40.0	7.90%	69.0	8.93%	45.0	-12.06%	118.0	36.84%	3.0	-12.18%	127.0
Middlesex County	13.96%	57.0	20.75%	18.0	0.57%	95.0	14.26%	38.0	-2.59%	107.0	0.89%	58.0	-1.56%	91.0	6.36%	67.0
Montgomery County	39.17%	14.0	-4.62%	104.0	0.23%	96.0	2.54%	102.0	23.20%	10.0	-18.92%	126.0	5.50%	57.0	10.40%	44.0
Nelson County	22.73%	37.0	11.94%	41.0	5.94%	73.0	1.03%	107.0	1.81%	86.0	-13.49%	120.0	-8.03%	112.0	23.67%	12.0
New Kent County	101.21%	1.0	-3.74%	100.0	-11.83%	125.0	11.95%	51.0	9.31%	42.0	-3.78%	88.0	8.17%	43.0	10.52%	43.0
Northampton County	24.82%	34.0	87.20%	2.0	-28.44%	133.0	30.36%	10.0	6.90%	63.0	-20.40%	129.0	-1.38%	90.0	2.07%	91.0
Northumberland County	25.28%	33.0	-28.06%	132.0	29.02%	20.0	-1.98%	116.0	63.95%	2.0	4.92%	42.0	6.92%	51.0	7.67%	56.0
Nottoway County	1.12%	118.0	9.49%	51.0	27.08%	23.0	1.00%	108.0	8.70%	46.0	7.83%	33.0	1.47%	80.0	4.55%	80.0
Orange County	21.53%	40.0	3.34%	76.0	11.30%	48.0	50.49%	3.0	-4.54%	113.0	1.60%	54.0	9.82%	36.0	11.52%	38.0
Page County	21.84%	39.0	-16.56%	126.0	27.21%	22.0	39.84%	6.0	11.01%	37.0	-8.41%	111.0	-35.87%	133.0	4.94%	75.0
Patrick County	30.10%	25.0	-17.15%	127.0	-15.15%	127.0	83.16%	1.0	7.65%	56.0	13.56%	20.0	-4.46%	105.0	9.85%	48.0
Pittsylvania County	38.31%	16.0	10.36%	48.0	2.42%	88.0	10.85%	53.0	-15.70%	132.0	-2.06%	70.0	-1.14%	89.0	0.21%	102.0
Powhatan County	19.61%	44.0	-8.06%	119.0	6.78%	67.0	12.47%	46.0	7.36%	59.0	-5.17%	93.0	5.46%	58.0	11.71%	37.0
Prince Edward County	14.18%	56.0	26.79%	10.0	-1.30%	101.0	15.92%	32.0	-3.90%	110.0	-5.18%	94.0	12.64%	27.0	7.33%	60.0
Prince George County	-1.68%	126.0	25.36%	13.0	3.73%	83.0	23.58%	18.0	22.44%	11.0	-25.78%	131.0	16.79%	17.0	-20.96%	131.0
Prince William County	4.69%	106.0	10.62%	46.0	6.40%	70.0	9.08%	60.0	13.30%	32.0	-1.72%	69.0	-6.15%	108.0	-4.26%	119.0
Pulaski County	10.93%	76.0	61.11%	6.0	10.03%	52.0	11.46%	52.0	-7.87%	121.0	28.10%	5.0	-13.01%	124.0	20.78%	14.0
Rappahannock County	12.14%	72.0	12.30%	40.0	5.63%	76.0	-14.13%	129.0	7.58%	57.0	-5.41%	96.0	-3.69%	102.0	22.31%	13.0
Richmond County	17.27%	47.0	13.91%	33.0	87.10%	3.0	15.42%	34.0	-4.79%	114.0	-4.65%	91.0	7.35%	48.0	4.90%	76.0
Roanoke County	0.16%	122.0	6.16%	65.0	3.06%	86.0	5.44%	85.0	4.96%	73.0	3.01%	50.0	1.46%	81.0	9.96%	46.0
Rockbridge County	-2.23%	128.5	2.25%	80.0	3.65%	84.0	5.03%	88.0	6.77%	65.0	-16.82%	125.0	-8.29%	116.0	37.79%	6.0

Table 3.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Rockingham County	3.49%	112.5	6.73%	63.0	14.17%	42.0	12.40%	47.0	5.21%	71.0	-16.15%	123.0	3.10%	73.0	-1.26%	106.0
Russell County	7.12%	95.0	73.39%	3.0	-27.15%	132.0	8.45%	68.0	16.32%	25.0	4.28%	45.0	14.52%	22.0	-1.30%	107.0
Scott County	12.69%	68.0	7.74%	59.0	-18.99%	129.0	9.40%	59.0	26.17%	7.0	-14.44%	122.0	82.11%	1.0	-3.60%	116.0
Shenandoah County	8.01%	90.0	2.65%	79.0	24.21%	24.0	16.47%	30.0	-6.10%	117.0	15.15%	14.0	-8.79%	118.0	0.22%	101.0
Smyth County	41.08%	12.0	-3.80%	101.0	-9.88%	123.0	13.32%	39.0	15.82%	26.0	12.49%	22.0	20.94%	13.0	10.38%	45.0
Southampton County	8.49%	86.0	2.78%	77.0	8.27%	58.0	6.16%	81.0	-0.84%	99.0	3.62%	46.0	22.10%	11.0	4.21%	83.0
Spotsylvania County	9.58%	83.0	-5.84%	109.0	0.17%	97.5	3.05%	99.0	14.93%	30.0	3.48%	47.0	-0.89%	87.0	7.31%	61.0
Stafford County	10.32%	79.0	7.32%	62.0	6.23%	72.0	18.80%	26.0	8.20%	49.0	2.19%	51.0	-0.11%	85.0	4.85%	77.0
Surry County	4.25%	108.0	14.67%	30.0	35.18%	15.0	-25.31%	134.0	8.02%	51.0	7.46%	36.0	-29.39%	132.0	-2.73%	111.0
Sussex County	-22.21%	135.0	-5.05%	106.0	63.23%	5.0	-62.73%	135.0	65.59%	1.0	-2.30%	71.0	27.25%	6.0	64.11%	3.0
Tazewell County	17.18%	48.0	5.15%	71.0	6.71%	68.0	2.25%	103.0	17.29%	20.0	5.63%	39.0	34.65%	4.0	-18.74%	130.0
Warren County	74.15%	5.0	11.63%	44.0	40.37%	13.0	-0.64%	112.0	3.82%	78.0	8.40%	29.0	7.72%	47.0	1.68%	92.0
Washington County	34.97%	19.0	-7.31%	114.0	-15.94%	128.0	13.28%	40.0	7.23%	61.0	-3.73%	87.0	25.70%	7.0	15.67%	22.0
Westmoreland County	12.95%	63.0	16.08%	27.0	90.29%	2.0	19.28%	25.0	-16.69%	133.0	1.49%	55.0	21.32%	12.0	3.54%	85.0
Wise County	12.93%	64.0	0.91%	87.0	-4.00%	107.0	24.44%	16.0	7.95%	52.0	-2.78%	76.0	6.19%	55.0	16.57%	20.0
Wythe County	28.72%	28.0	-5.30%	108.0	9.78%	53.0	28.33%	11.0	6.65%	67.0	7.56%	35.0	-13.91%	126.0	24.59%	10.0
York County	11.57%	73.0	5.62%	66.0	8.48%	57.0	18.79%	27.0	-6.97%	119.0	4.49%	44.0	-2.69%	97.0	9.89%	47.0
Alexandria City	-0.91%	124.0	4.69%	73.0	7.19%	63.0	-7.72%	128.0	7.28%	60.0	-9.45%	114.0	-10.82%	120.0	2.14%	90.0
Bedford City	12.38%	70.0	52.04%	7.0	-7.34%	119.0	15.05%	35.0	-0.97%	100.0	-19.17%	127.0	8.80%	40.0	-5.56%	120.0
Bristol City	30.49%	24.0	-4.32%	103.0	22.30%	28.0	12.05%	49.5	16.64%	22.0	-1.23%	68.0	8.31%	41.0	4.36%	82.0
Buena Vista City	7.47%	94.0	11.46%	45.0	-5.24%	111.0	7.53%	74.0	10.34%	38.0	1.31%	57.0	-3.06%	98.5	4.79%	78.0
Charlottesville City	4.20%	109.0	23.85%	15.0	4.15%	80.0	7.57%	73.0	8.13%	50.0	-2.49%	72.0	6.99%	50.0	12.96%	32.0
Chesapeake City	7.94%	91.0	14.32%	31.0	7.68%	60.0	7.88%	70.0	3.46%	80.0	0.47%	59.0	-4.83%	106.0	1.12%	96.0
Clifton Forge City/2	32.08%	22.0	26.15%	12.0	12.47%	45.0	-6.12%	125.0	9.96%	40.0	-----	-----	-----	-----	-----	-----
Colonial Heights City	-0.57%	123.0	25.10%	14.0	17.84%	34.0	12.52%	45.0	0.25%	93.0	-6.18%	98.0	10.08%	34.0	9.38%	50.0
Covington City	0.17%	121.0	5.35%	68.0	30.00%	18.0	-6.00%	124.0	2.13%	83.0	5.27%	40.0	17.02%	16.0	9.59%	49.0
Danville City	14.88%	54.0	1.60%	85.0	3.12%	85.0	2.12%	105.0	13.27%	33.0	3.15%	48.0	3.58%	70.0	8.17%	53.0
Emporia City	-1.48%	125.0	3.76%	75.0	33.18%	16.0	8.75%	62.0	5.56%	70.0	-3.28%	84.0	11.38%	31.0	12.99%	31.0
Fairfax City	37.09%	17.0	5.40%	67.0	12.59%	44.0	12.56%	43.0	-0.06%	95.0	-4.41%	90.0	-3.06%	98.5	5.93%	68.5
Falls Church City	7.01%	96.0	1.96%	83.0	1.03%	92.0	27.00%	12.0	0.20%	94.0	7.75%	34.0	1.68%	79.0	-3.56%	114.5
Franklin City	12.71%	67.0	26.55%	11.0	23.33%	25.0	-20.98%	131.0	-1.68%	105.0	46.25%	2.0	-14.09%	127.0	25.96%	8.0
Fredericksburg City	16.49%	50.0	0.75%	89.0	17.64%	35.0	0.86%	110.0	-1.67%	104.0	14.86%	16.0	2.42%	77.0	1.37%	95.0
Galax City	27.98%	29.0	-30.66%	133.0	31.34%	17.0	7.85%	71.0	8.21%	47.5	-10.83%	116.0	4.98%	62.0	6.52%	66.0
Hampton City	6.33%	98.0	10.59%	47.0	12.36%	46.0	-19.04%	130.0	1.64%	88.0	20.34%	10.0	12.00%	29.0	19.99%	15.0
Harrisonburg City	3.08%	116.0	-4.16%	102.0	10.62%	51.0	5.96%	83.0	2.08%	85.0	-2.90%	79.0	3.61%	69.0	0.77%	97.0
Hopewell City	5.56%	101.0	-7.51%	115.0	42.54%	12.0	53.18%	2.0	-30.48%	135.0	-0.65%	64.5	-15.29%	128.0	-10.93%	125.0
Lexington City	13.27%	60.0	6.25%	64.0	54.21%	6.0	3.09%	98.0	24.15%	8.0	-2.71%	75.0	-8.23%	114.0	-38.18%	134.0
Lynchburg City	12.89%	65.0	10.24%	49.0	13.62%	43.0	6.21%	80.0	13.25%	34.0	-6.67%	102.0	7.12%	49.0	7.58%	57.0
Manassas City	8.19%	88.0	-5.06%	107.0	23.00%	26.0	4.11%	94.0	8.95%	44.0	45.91%	3.0	5.92%	56.0	1.45%	93.0

Table 3.4B: Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Manassas Park City	25.70%	32.0	-14.56%	124.0	28.80%	21.0	45.65%	4.0	-1.08%	102.0	-24.56%	130.0	-2.62%	96.0	-1.39%	108.0
Martinsville City	1.18%	117.0	-6.89%	112.0	11.39%	47.0	12.55%	44.0	1.04%	90.0	-2.81%	77.0	-2.02%	93.0	11.94%	35.0
Newport News City	7.66%	92.0	64.15%	4.0	-21.97%	130.0	-1.35%	115.0	-8.87%	124.0	15.02%	15.0	-1.77%	92.0	23.70%	11.0
Norfolk City	-1.95%	127.0	13.63%	34.0	0.81%	93.0	2.68%	101.0	7.43%	58.0	-5.62%	97.0	14.42%	23.0	2.38%	88.0
Norton City	-2.23%	128.5	8.26%	57.0	7.37%	61.0	19.48%	24.0	-4.38%	112.0	103.93%	1.0	-41.67%	134.0	6.97%	64.0
Petersburg City	9.61%	82.0	-1.79%	96.0	4.62%	78.5	10.14%	56.0	2.09%	84.0	27.52%	6.0	1.19%	83.0	5.04%	73.0
Poquoson City	5.53%	102.0	4.90%	72.0	6.91%	65.0	21.29%	22.0	-4.23%	111.0	16.64%	13.0	16.53%	18.0	15.79%	21.0
Portsmouth City	0.77%	120.0	-1.43%	94.0	0.79%	94.0	16.16%	31.0	-8.39%	123.0	9.62%	26.0	17.19%	15.0	14.51%	26.0
Radford City	16.86%	49.0	-2.81%	99.0	15.71%	39.0	5.18%	87.0	1.66%	87.0	-6.29%	101.0	18.35%	14.0	4.71%	79.0
Richmond City	6.45%	97.0	-8.77%	120.0	-1.37%	102.0	13.25%	41.0	17.55%	19.0	-7.90%	108.5	4.01%	66.0	11.03%	40.0
Roanoke City	9.71%	81.0	-36.90%	135.0	-1.03%	100.0	4.97%	89.0	4.11%	75.0	9.01%	27.0	5.38%	59.0	4.42%	81.0
Salem City	7.53%	93.0	-0.22%	92.0	7.25%	62.0	17.64%	29.0	-2.71%	108.0	0.32%	60.0	7.79%	46.0	-3.56%	114.5
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	8.17%	89.0	16.24%	26.0	-5.06%	110.0	9.73%	58.0	6.67%	66.0	-2.67%	74.0	9.08%	39.0	0.60%	99.0
Suffolk City	5.48%	103.0	12.99%	36.0	-6.24%	115.0	7.34%	75.0	6.79%	64.0	26.36%	8.0	-3.79%	103.0	14.23%	27.0
Virginia Beach City	13.16%	62.0	8.91%	55.0	-1.68%	103.0	6.03%	82.0	2.52%	81.0	29.83%	4.0	-25.26%	131.0	25.62%	9.0
Waynesboro City	11.50%	74.0	28.53%	9.0	2.64%	87.0	-4.55%	119.0	-11.86%	129.0	8.72%	28.0	2.56%	76.0	0.06%	103.0
Williamsburg City	3.14%	114.5	9.13%	54.0	18.28%	32.0	1.77%	106.0	19.37%	16.0	-6.98%	104.0	-13.22%	125.0	-13.89%	128.0
Winchester City	19.57%	45.0	20.18%	20.0	-7.62%	121.0	12.21%	48.0	-5.34%	115.0	-0.65%	64.5	12.60%	28.0	2.83%	86.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

For the time span between the outset of FY1997 and the close of FY2004, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion. With respect to variation in per capita revenue following the FY2000-FY2001 time frame, the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 135 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

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Table 3.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004 Mean		FY1989-2004 Median	
	Percentage Change/2	Rank Score/4	Percentage Change/2	Rank Score/4
Accomack County	10.01%	60.0	8.66%	38.0
Albemarle County	5.07%	117.0	4.19%	108.0
Alleghany County/3	11.38%	39.0	10.10%	23.0
Amelia County	15.10%	13.0	8.10%	42.0
Amherst County	10.59%	53.0	10.00%	25.0
Appomattox County	12.39%	27.0	15.00%	3.0
Arlington County	5.11%	116.0	6.59%	71.0
Augusta County	6.47%	107.0	4.80%	99.0
Bath County	10.83%	44.0	-0.19%	131.0
Bedford County	10.67%	49.0	7.80%	48.5
Bland County	26.43%	3.0	6.34%	74.0
Botetourt County	5.45%	113.0	5.16%	91.0
Brunswick County	15.64%	8.0	16.87%	2.0
Buchanan County	9.54%	63.0	3.31%	118.0
Buckingham County	8.43%	82.0	8.98%	33.0
Campbell County	8.07%	87.0	6.69%	69.5
Caroline County	11.66%	33.0	11.58%	13.0
Carroll County	17.60%	6.0	5.69%	82.0
Charles City County	21.81%	4.0	2.68%	124.0
Charlotte County	11.74%	32.0	11.05%	16.0
Chesterfield County	4.01%	128.0	4.03%	111.0
Clarke County	7.12%	97.0	9.54%	30.0
Craig County	12.69%	24.5	12.16%	10.0
Culpeper County	8.78%	77.0	8.85%	34.0
Cumberland County	14.72%	15.5	10.61%	19.0
Dickenson County	9.37%	67.0	10.20%	22.0
Dinwiddie County	4.68%	124.0	0.92%	130.0
Essex County	12.69%	24.5	4.63%	101.0
Fairfax County	3.06%	130.0	4.04%	110.0
Fauquier County	10.70%	48.0	6.80%	68.0
Floyd County	9.19%	69.0	5.29%	89.0
Fluvanna County	5.93%	110.0	4.81%	98.0
Franklin County	6.56%	104.0	4.56%	102.0
Frederick County	5.04%	119.0	3.80%	115.0
Giles County	7.46%	92.0	-2.24%	134.0
Gloucester County	7.96%	88.0	7.02%	63.0
Goochland County	6.86%	100.0	7.46%	56.0
Grayson County	15.38%	10.0	9.91%	26.0
Greene County	10.79%	45.0	10.90%	18.0
Greensville County	12.87%	23.0	4.41%	104.0

Table 3.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Halifax County/3	9.36%	68.0	7.99%	46.0
Hanover County	4.21%	126.0	3.42%	117.0
Henrico County	3.05%	131.0	2.12%	126.0
Henry County	9.87%	61.0	5.84%	80.0
Highland County	12.27%	28.0	8.03%	43.5
Isle of Wight County	11.14%	42.0	3.85%	114.0
James City County	6.83%	102.0	6.27%	75.0
King and Queen County	34.47%	2.0	11.72%	12.0
King George County	17.38%	7.0	7.65%	52.0
King William County	7.28%	94.0	4.37%	105.0
Lancaster County	7.61%	89.0	8.03%	43.5
Lee County	8.22%	84.0	8.24%	39.0
Loudoun County	4.58%	125.0	5.04%	94.0
Louisa County	7.40%	93.0	6.82%	67.0
Lunenburg County	11.56%	36.0	13.93%	4.0
Madison County	14.06%	17.0	9.23%	31.0
Mathews County	6.48%	106.0	7.87%	47.0
Mecklenburg County	8.95%	73.5	9.86%	27.0
Middlesex County	6.97%	99.0	7.26%	59.0
Montgomery County	8.97%	72.0	7.80%	48.5
Nelson County	8.95%	73.5	5.94%	77.0
New Kent County	9.45%	65.0	5.05%	93.0
Northampton County	12.41%	26.0	6.90%	66.0
Northumberland County	15.60%	9.0	6.92%	64.0
Nottoway County	10.60%	52.0	8.70%	37.0
Orange County	10.57%	54.0	11.30%	15.0
Page County	8.22%	84.0	11.01%	17.0
Patrick County	9.80%	62.0	4.68%	100.0
Pittsylvania County	2.52%	132.0	1.26%	129.0
Powhatan County	7.20%	96.0	7.36%	58.0
Prince Edward County	13.60%	21.0	12.64%	7.0
Prince George County	1.31%	134.0	-1.50%	133.0
Prince William County	4.12%	127.0	4.02%	112.0
Pulaski County	11.60%	35.0	10.03%	24.0
Rappahannock County	11.46%	37.0	7.58%	53.0
Richmond County	13.35%	22.0	9.75%	28.0
Roanoke County	8.69%	78.0	3.06%	121.0
Rockbridge County	10.61%	50.5	5.03%	95.0
Rockingham County	12.13%	29.0	6.40%	73.0
Russell County	13.61%	20.0	7.12%	61.0

Table 3.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Scott County	10.34%	56.0	7.74%	50.0
Shenandoah County	6.72%	103.0	4.47%	103.0
Smyth County	13.79%	18.0	10.38%	21.0
Southampton County	8.22%	84.0	4.21%	107.0
Spotsylvania County	3.94%	129.0	3.05%	122.0
Stafford County	5.55%	112.0	4.85%	97.0
Surry County	4.82%	123.0	4.25%	106.0
Sussex County	40.48%	1.0	22.66%	1.0
Tazewell County	10.18%	58.0	5.63%	83.0
Warren County	12.07%	30.0	6.69%	69.5
Washington County	10.07%	59.0	9.66%	29.0
Westmoreland County	15.31%	12.0	12.59%	8.0
Wise County	6.84%	101.0	5.83%	81.0
Wythe County	21.01%	5.0	7.56%	55.0
York County	5.26%	114.0	5.62%	84.0
Alexandria City	2.36%	133.0	2.85%	123.0
Bedford City	11.61%	34.0	8.80%	36.0
Bristol City	13.76%	19.0	12.05%	11.0
Buena Vista City	6.08%	109.0	7.06%	62.0
Charlottesville City	8.82%	76.0	7.57%	54.0
Chesapeake City	4.84%	122.0	6.16%	76.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	7.55%	91.0	5.87%	79.0
Covington City	8.62%	79.0	5.35%	88.0
Danville City	10.61%	50.5	5.46%	86.0
Emporia City	15.35%	11.0	11.38%	14.0
Fairfax City	9.41%	66.0	5.93%	78.0
Falls Church City	4.93%	121.0	1.96%	127.0
Franklin City	11.20%	40.0	12.71%	6.0
Fredericksburg City	10.25%	57.0	2.42%	125.0
Galax City	15.02%	14.0	6.52%	72.0
Hampton City	10.50%	55.0	12.36%	9.0
Harrisonburg City	8.48%	81.0	3.61%	116.0
Hopewell City	6.12%	108.0	5.56%	85.0
Lexington City	11.42%	38.0	10.58%	20.0
Lynchburg City	14.72%	15.5	12.89%	5.0
Manassas City	9.00%	71.0	8.19%	40.0
Manassas Park City	7.25%	95.0	3.18%	119.0
Martinsville City	10.84%	43.0	9.17%	32.0
Newport News City	11.83%	31.0	7.66%	51.0

Table 3.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004 Mean		FY1989-2004 Median	
	Percentage Change/2	Rank Score/4	Percentage Change/2	Rank Score/4
Norfolk City	9.06%	70.0	5.26%	90.0
Norton City	11.17%	41.0	7.37%	57.0
Petersburg City	9.47%	64.0	5.12%	92.0
Poquoson City	8.15%	86.0	6.91%	65.0
Portsmouth City	7.59%	90.0	8.02%	45.0
Radford City	5.20%	115.0	1.78%	128.0
Richmond City	7.11%	98.0	4.01%	113.0
Roanoke City	10.72%	46.0	5.38%	87.0
Salem City	8.90%	75.0	7.25%	60.0
South Boston City/3	-----	----	-----	----
Staunton City	8.60%	80.0	8.17%	41.0
Suffolk City	10.71%	47.0	8.81%	35.0
Virginia Beach City	5.78%	111.0	4.95%	96.0
Waynesboro City	6.52%	105.0	4.12%	109.0
Williamsburg City	5.03%	120.0	3.14%	120.0
Winchester City	5.06%	118.0	-0.65%	132.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2004 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 15). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the eighth value) defines the median statistic for the FY1989-2004 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

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Table 3.6A
Mean Percentage
of
Local-Source Revenue
from
Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	14.40%	15.14%	16.51%	16.76%	16.40%	16.88%	18.20%	17.99%	19.55%	19.83%	20.44%	21.73%	22.09%	21.60%	21.56%	22.03%
Cities	12.90%	13.28%	14.26%	13.97%	14.43%	15.93%	16.85%	17.45%	17.92%	18.03%	18.92%	19.67%	19.74%	20.06%	19.58%	19.31%
All Jurisdictions	13.96%	14.60%	15.85%	15.95%	15.82%	16.60%	17.81%	17.83%	19.08%	19.31%	20.00%	21.13%	21.41%	21.15%	20.98%	21.24%

Table 3.6B
Median Percentage
of
Local-Source Revenue
from
Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	14.06%	14.75%	15.43%	15.21%	15.20%	15.67%	16.85%	16.24%	17.84%	18.63%	18.29%	19.74%	20.31%	19.60%	19.62%	19.57%
Cities	12.83%	12.61%	12.94%	13.70%	14.52%	15.13%	16.03%	17.34%	16.43%	15.25%	17.74%	17.63%	17.40%	18.86%	18.65%	18.21%
All Jurisdictions	13.85%	14.07%	14.81%	14.83%	14.84%	15.49%	16.32%	16.28%	17.65%	17.77%	17.98%	19.73%	19.57%	19.32%	19.53%	19.42%

1. As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
 2. The mean and median statistics covering FY1989 through FY2004 are based upon the percentages for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2004 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2004 statistics take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 3.7A: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Accomack County	11.57%	101.0	11.67%	103.0	11.17%	116.5	13.28%	85.0	12.23%	96.5	13.83%	90.0	15.03%	84.0	15.40%	77.0
Albemarle County	11.69%	99.0	12.58%	93.0	10.67%	125.0	10.76%	114.5	10.63%	113.0	10.45%	119.0	11.00%	120.0	10.57%	124.0
Alleghany County	12.98%	83.5	13.40%	82.0	11.73%	105.0	12.31%	100.0	12.10%	98.0	13.11%	93.0	13.48%	95.0	13.70%	94.0
Amelia County	11.98%	97.0	16.87%	35.0	18.06%	38.0	18.89%	36.0	25.04%	10.0	35.87%	2.0	33.78%	3.0	33.17%	4.0
Amherst County	14.66%	51.0	15.99%	47.5	15.87%	59.0	16.46%	49.0	16.56%	50.0	19.04%	42.0	21.05%	33.0	20.46%	38.0
Appomattox County	12.29%	91.0	13.79%	75.0	14.80%	69.0	21.36%	18.0	26.02%	8.0	24.37%	10.0	23.32%	21.0	18.99%	53.0
Arlington County	11.49%	103.0	11.58%	105.0	11.27%	114.0	10.97%	111.0	10.45%	115.0	9.87%	128.0	10.66%	123.0	10.53%	125.0
Augusta County	16.73%	24.0	16.69%	37.0	16.69%	49.0	18.18%	44.0	18.26%	36.0	17.32%	54.0	19.39%	47.0	19.18%	47.0
Bath County	5.81%	135.0	6.96%	133.0	10.88%	120.0	6.92%	135.0	5.88%	135.0	6.69%	135.0	10.46%	126.0	9.33%	132.0
Bedford County	13.76%	70.0	13.53%	79.0	14.51%	70.0	12.48%	95.0	12.90%	88.0	15.67%	66.5	22.91%	24.0	21.26%	32.0
Bland County	16.68%	25.0	14.21%	66.0	25.24%	8.0	19.63%	29.0	16.77%	47.0	17.59%	53.0	15.32%	80.0	11.25%	117.5
Botetourt County	14.02%	64.5	16.27%	45.0	13.76%	79.0	14.21%	76.0	13.92%	77.0	13.99%	86.5	15.69%	75.0	15.14%	81.0
Brunswick County	16.78%	22.0	22.21%	6.0	28.18%	6.0	16.02%	53.0	13.86%	78.0	15.49%	68.5	19.21%	50.0	19.07%	50.0
Buchanan County	11.73%	98.0	12.60%	92.0	15.43%	61.0	15.75%	57.0	16.33%	51.0	15.49%	68.5	16.89%	66.0	17.23%	63.0
Buckingham County	15.05%	43.0	16.39%	44.0	15.26%	64.0	19.20%	32.0	16.10%	54.0	18.32%	47.0	19.46%	46.0	20.15%	41.0
Campbell County	17.48%	20.0	18.53%	18.0	19.72%	24.0	19.15%	34.0	18.90%	29.0	24.35%	11.0	19.03%	53.0	19.46%	45.0
Caroline County	10.34%	115.0	11.86%	100.0	16.15%	55.0	13.02%	87.0	12.48%	92.0	12.83%	96.0	17.24%	63.5	16.79%	67.0
Carroll County	20.18%	9.0	20.12%	12.0	36.28%	2.0	31.13%	3.0	26.21%	7.0	22.16%	22.0	28.73%	9.0	26.22%	12.0
Charles City County	13.46%	73.0	24.54%	3.0	44.13%	1.0	62.94%	1.0	67.20%	1.0	64.62%	1.0	58.70%	1.0	60.11%	1.0
Charlotte County	16.42%	27.0	16.73%	36.0	18.21%	37.0	18.80%	38.0	20.29%	20.0	19.16%	41.0	20.14%	42.0	22.60%	25.5
Chesterfield County	12.10%	95.0	11.07%	113.0	9.72%	128.0	9.82%	122.0	10.48%	114.0	10.03%	127.0	10.17%	129.0	10.65%	123.0
Clarke County	15.61%	38.0	13.63%	78.0	12.65%	92.0	10.91%	112.0	11.45%	108.0	11.35%	111.0	11.44%	116.0	11.25%	117.5
Craig County	17.11%	21.0	16.43%	41.0	18.70%	34.0	21.88%	15.0	18.47%	33.0	19.89%	32.0	20.90%	35.0	24.26%	18.0
Culpeper County	14.30%	58.0	18.15%	23.0	16.58%	52.0	14.11%	77.0	12.69%	90.0	13.99%	86.5	16.18%	71.0	16.24%	69.0
Cumberland County	19.99%	10.0	17.57%	27.0	19.59%	26.0	41.19%	2.0	34.39%	3.0	19.25%	39.5	18.29%	57.0	18.55%	56.0
Dickenson County	9.40%	122.0	11.76%	102.0	9.54%	129.0	9.97%	119.0	8.12%	131.0	12.19%	99.0	10.63%	124.0	12.58%	105.0
Dinwiddie County	14.65%	52.0	17.54%	28.0	17.92%	40.0	19.42%	31.0	15.88%	57.0	15.24%	72.0	15.58%	78.0	15.66%	74.0
Essex County	7.75%	134.0	10.79%	116.5	10.79%	122.0	10.89%	113.0	12.63%	91.0	12.92%	94.0	11.67%	113.0	11.44%	114.0
Fairfax County	13.95%	67.0	13.35%	84.0	15.38%	63.0	15.05%	64.0	14.35%	75.0	15.67%	66.5	16.85%	67.0	16.88%	66.0
Fauquier County	12.17%	93.5	15.67%	50.0	11.52%	108.0	11.61%	107.0	11.70%	101.0	12.75%	97.0	11.38%	117.0	14.76%	84.0
Floyd County	15.67%	37.0	16.46%	40.0	16.61%	50.5	16.18%	51.0	13.62%	82.0	15.12%	75.0	22.90%	25.0	16.96%	64.0
Fluvanna County	14.26%	60.0	14.91%	60.0	19.39%	28.5	21.02%	20.0	20.26%	22.0	19.35%	38.0	20.08%	43.0	19.83%	43.0
Franklin County	15.25%	40.0	15.87%	49.0	16.05%	56.0	15.20%	63.0	15.20%	66.0	15.26%	71.0	14.60%	87.5	13.92%	92.0
Frederick County	21.19%	6.5	21.14%	9.0	21.26%	18.0	20.91%	22.0	18.56%	32.0	20.74%	30.0	21.30%	31.0	20.84%	35.0
Giles County	16.37%	28.0	15.52%	51.0	19.60%	25.0	18.23%	43.0	17.13%	43.0	23.83%	13.0	25.62%	15.0	23.20%	23.0
Gloucester County	13.10%	81.0	10.79%	116.5	11.02%	118.0	11.42%	110.0	10.92%	110.0	11.63%	104.0	12.63%	105.0	13.69%	95.0
Goochland County	12.18%	92.0	13.43%	81.0	12.03%	101.0	12.99%	89.0	11.47%	107.0	11.31%	112.0	10.05%	130.0	11.56%	113.0
Grayson County	21.85%	5.0	21.20%	8.0	29.20%	5.0	29.28%	6.0	21.79%	15.0	25.38%	6.0	32.43%	4.0	27.72%	8.0
Greene County	13.24%	80.0	17.16%	31.0	16.91%	47.0	18.36%	41.0	19.49%	26.0	18.19%	48.0	19.29%	49.0	20.07%	42.0

Table 3.7A: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Greensville County	18.75%	13.0	17.88%	24.0	23.37%	12.0	21.53%	16.0	21.28%	16.0	21.44%	26.0	26.77%	14.0	25.19%	16.0
Halifax County/2	16.74%	23.0	21.55%	7.0	23.34%	13.0	23.16%	10.0	22.60%	13.0	26.37%	4.0	25.31%	16.0	22.62%	24.0
Hanover County	14.10%	62.0	14.75%	62.0	14.14%	74.0	13.01%	88.0	11.49%	106.0	11.26%	114.0	11.62%	114.0	11.30%	116.0
Henrico County	13.28%	78.5	13.77%	76.0	13.11%	88.0	12.26%	101.0	10.91%	111.0	10.28%	120.0	11.05%	119.0	11.16%	119.0
Henry County	13.64%	71.0	14.00%	69.0	13.33%	86.0	12.69%	93.0	12.86%	89.0	12.51%	98.0	13.56%	94.0	13.21%	100.0
Highland County	11.64%	100.0	11.32%	110.0	12.15%	97.0	12.52%	94.0	11.57%	103.0	15.91%	64.0	20.40%	40.0	19.27%	46.0
Isle of Wight County	11.01%	107.0	12.97%	87.0	10.94%	119.0	12.41%	97.0	11.52%	105.0	13.98%	88.0	11.72%	112.0	15.11%	82.0
James City County	10.69%	111.0	11.60%	104.0	12.93%	90.0	11.75%	106.0	12.23%	96.5	13.21%	92.0	12.62%	106.0	11.37%	115.0
King and Queen County	8.48%	129.0	10.86%	115.0	12.60%	93.0	13.13%	86.0	39.13%	2.0	33.26%	3.0	28.39%	10.0	37.86%	3.0
King George County	14.77%	47.0	14.13%	68.0	16.24%	54.0	15.01%	65.0	18.16%	37.0	22.48%	19.0	24.52%	18.0	25.75%	13.0
King William County	13.99%	66.0	12.35%	95.0	13.35%	85.0	13.42%	83.5	12.39%	94.5	13.92%	89.0	13.16%	99.0	15.20%	80.0
Lancaster County	10.81%	109.0	10.50%	119.0	11.79%	104.0	16.89%	47.0	10.32%	117.0	10.17%	123.0	10.32%	127.0	10.42%	126.0
Lee County	21.19%	6.5	13.07%	85.0	18.93%	33.0	12.45%	96.0	13.73%	79.5	16.51%	59.0	15.65%	76.5	14.07%	90.0
Loudoun County	10.60%	112.0	10.15%	124.0	8.66%	132.0	9.87%	121.0	10.19%	118.0	10.14%	124.0	11.17%	118.0	10.32%	127.0
Louisa County	9.93%	116.0	12.03%	97.0	13.31%	87.0	11.46%	109.0	9.84%	121.0	9.27%	132.0	10.81%	122.0	10.30%	128.0
Lunenburg County	16.26%	29.0	19.35%	14.0	18.43%	36.0	19.19%	33.0	20.41%	19.0	22.05%	23.0	24.20%	20.0	25.65%	15.0
Madison County	9.77%	119.0	13.46%	80.0	14.93%	67.0	19.70%	28.0	14.56%	72.0	14.92%	77.0	17.91%	58.0	16.91%	65.0
Mathews County	13.83%	69.0	11.89%	99.0	12.13%	99.0	13.80%	79.5	12.39%	94.5	11.27%	113.0	11.57%	115.0	12.74%	102.0
Mecklenburg County	15.73%	35.0	16.55%	38.0	15.19%	65.0	15.93%	54.0	15.93%	56.0	16.65%	58.0	17.24%	63.5	18.27%	57.0
Middlesex County	13.38%	77.0	13.87%	73.0	14.06%	77.0	13.42%	83.5	14.73%	70.0	11.38%	110.0	11.75%	111.0	12.52%	106.0
Montgomery County	13.61%	72.0	13.65%	77.0	18.00%	39.0	18.37%	40.0	19.52%	25.0	22.23%	20.0	24.63%	17.0	16.31%	68.0
Nelson County	10.48%	114.0	10.69%	118.0	12.87%	91.0	10.29%	117.0	11.85%	99.0	11.54%	107.0	12.82%	104.0	13.97%	91.0
New Kent County	14.68%	49.0	10.44%	120.0	10.77%	124.0	8.83%	130.0	10.38%	116.0	10.07%	125.5	15.80%	74.0	9.74%	130.0
Northampton County	12.79%	87.0	15.99%	47.5	12.09%	100.0	14.96%	66.0	13.68%	81.0	15.46%	70.0	15.12%	82.0	15.34%	78.0
Northumberland County	8.59%	128.0	6.83%	134.0	11.24%	115.0	9.61%	126.5	9.61%	124.0	9.77%	130.0	13.35%	97.0	12.65%	103.0
Nottoway County	18.06%	16.0	18.30%	21.0	19.74%	23.0	18.46%	39.0	18.13%	38.0	19.64%	36.0	20.85%	36.0	24.18%	20.0
Orange County	12.96%	85.0	16.47%	39.0	13.51%	81.0	14.47%	72.0	12.47%	93.0	14.47%	83.0	14.60%	87.5	12.40%	107.0
Page County	20.27%	8.0	22.30%	5.0	22.87%	14.0	24.57%	8.0	16.18%	53.0	12.89%	95.0	19.08%	51.0	20.65%	37.0
Patrick County	18.37%	15.0	18.48%	19.0	17.77%	41.0	15.80%	55.0	15.34%	62.0	15.92%	63.0	14.94%	85.0	18.20%	58.0
Pittsylvania County	28.86%	1.0	30.74%	1.0	29.37%	4.0	23.72%	9.0	22.72%	12.0	19.73%	34.0	18.85%	56.0	16.01%	71.0
Powhatan County	15.09%	42.0	17.02%	34.0	13.36%	84.0	15.78%	56.0	15.25%	64.0	16.04%	62.0	14.09%	91.0	14.55%	85.0
Prince Edward County	11.50%	102.0	13.91%	72.0	16.61%	50.5	19.88%	26.0	20.18%	24.0	21.25%	27.0	20.83%	37.0	22.00%	28.0
Prince George County	27.25%	3.0	22.82%	4.0	19.77%	22.0	18.81%	37.0	19.48%	27.0	21.24%	28.0	17.76%	59.0	14.93%	83.0
Prince William County	14.80%	46.0	14.14%	67.0	13.61%	80.0	14.29%	75.0	13.96%	76.0	14.62%	81.0	16.00%	73.0	15.78%	73.0
Pulaski County	17.90%	17.0	17.14%	32.0	18.52%	35.0	16.91%	46.0	16.19%	52.0	16.06%	61.0	21.11%	32.0	19.01%	52.0
Rappahannock County	10.92%	108.0	13.02%	86.0	17.56%	42.0	15.21%	62.0	22.39%	14.0	16.25%	60.0	16.25%	70.0	13.47%	97.0
Richmond County	13.87%	68.0	15.21%	55.0	16.49%	53.0	21.45%	17.0	16.84%	46.0	17.78%	51.0	17.20%	65.0	17.80%	60.0
Roanoke County	7.76%	133.0	9.03%	129.0	8.74%	130.0	10.70%	116.0	9.62%	123.0	14.44%	84.0	14.20%	90.0	10.25%	129.0
Rockbridge County	15.69%	36.0	16.41%	42.0	19.39%	28.5	22.02%	14.0	21.23%	17.0	21.56%	24.0	22.94%	23.0	27.20%	10.0

Table 3.7A: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Rockingham County	14.06%	63.0	17.45%	29.0	13.90%	78.0	12.87%	91.0	13.05%	85.0	22.21%	21.0	22.61%	26.0	25.68%	14.0
Russell County	13.42%	74.0	18.34%	20.0	21.36%	17.0	19.48%	30.0	17.83%	40.0	16.89%	56.0	20.79%	38.0	21.52%	31.0
Scott County	18.57%	14.0	20.85%	10.0	20.15%	21.0	17.30%	45.0	15.46%	59.0	15.90%	65.0	19.97%	44.0	21.79%	29.0
Shenandoah County	15.33%	39.0	16.40%	43.0	17.02%	45.0	16.77%	48.0	17.05%	45.0	16.88%	57.0	14.62%	86.0	13.55%	96.0
Smyth County	19.32%	12.0	17.59%	26.0	29.69%	3.0	30.73%	4.0	28.06%	5.0	25.17%	7.0	29.05%	8.0	24.24%	19.0
Southampton County	16.05%	33.0	14.64%	63.0	19.25%	30.0	18.99%	35.0	16.70%	49.0	20.34%	31.0	18.97%	55.0	17.75%	61.0
Spotsylvania County	14.93%	45.0	13.98%	70.0	12.27%	96.0	12.35%	99.0	12.95%	86.0	11.66%	102.5	12.49%	107.0	12.38%	108.0
Stafford County	16.10%	32.0	17.12%	33.0	14.83%	68.0	14.84%	68.0	15.22%	65.0	14.30%	85.0	15.24%	81.0	14.20%	87.0
Surry County	8.60%	127.0	6.63%	135.0	8.73%	131.0	9.78%	123.0	9.04%	129.0	9.03%	133.0	9.80%	133.0	9.37%	131.0
Sussex County	14.27%	59.0	14.97%	57.0	17.24%	43.0	20.17%	24.0	28.48%	4.0	18.38%	46.0	47.79%	2.0	51.04%	2.0
Tazewell County	12.99%	82.0	17.79%	25.0	20.81%	19.0	20.43%	23.0	18.72%	31.0	19.79%	33.0	19.66%	45.0	18.91%	54.0
Warren County	14.72%	48.0	15.17%	56.0	14.47%	71.5	14.82%	69.0	14.49%	74.0	11.42%	109.0	12.30%	108.0	12.60%	104.0
Washington County	16.17%	31.0	14.46%	65.0	16.94%	46.0	16.27%	50.0	17.07%	44.0	18.86%	43.0	20.97%	34.0	20.39%	39.0
Westmoreland County	14.53%	53.0	12.84%	89.0	10.63%	126.0	11.59%	108.0	10.08%	119.5	10.23%	122.0	10.90%	121.0	16.02%	70.0
Wise County	11.41%	104.0	11.35%	108.5	11.89%	103.0	10.76%	114.5	9.28%	127.0	10.76%	118.0	14.49%	89.0	13.29%	99.0
Wythe County	12.53%	89.0	12.43%	94.0	24.57%	9.0	22.63%	12.0	17.63%	41.0	24.49%	9.0	30.44%	5.0	27.84%	7.0
York County	17.89%	18.0	18.25%	22.0	16.87%	48.0	14.91%	67.0	14.66%	71.0	14.86%	79.0	15.52%	79.0	14.14%	89.0
Alexandria City	11.03%	106.0	10.29%	121.0	10.79%	122.0	9.72%	125.0	11.64%	102.0	11.66%	102.5	12.98%	102.0	13.76%	93.0
Bedford City	14.19%	61.0	13.85%	74.0	11.66%	107.0	15.43%	60.0	18.37%	34.0	24.52%	8.0	19.37%	48.0	20.96%	33.0
Bristol City	14.67%	50.0	12.61%	91.0	16.04%	57.0	14.57%	70.0	18.36%	35.0	17.98%	50.0	22.31%	27.0	24.10%	21.0
Buena Vista City	24.16%	4.0	19.85%	13.0	22.05%	15.0	22.19%	13.0	23.85%	11.0	23.37%	15.0	27.04%	11.0	27.51%	9.0
Charlottesville City	15.01%	44.0	17.21%	30.0	17.18%	44.0	15.32%	61.0	16.74%	48.0	19.68%	35.0	17.55%	61.0	19.02%	51.0
Chesapeake City	8.75%	125.0	7.00%	132.0	6.83%	135.0	7.20%	134.0	8.02%	132.0	7.09%	134.0	8.20%	134.0	8.51%	134.0
Clifton Forge City	19.62%	11.0	15.47%	52.0	19.09%	32.0	22.65%	11.0	20.71%	18.0	24.34%	12.0	27.01%	12.0	22.60%	25.5
Colonial Heights City	12.69%	88.0	9.87%	126.0	12.36%	94.0	12.71%	92.0	11.83%	100.0	11.52%	108.0	9.82%	132.0	10.68%	121.0
Covington City	16.21%	30.0	13.93%	71.0	15.73%	60.0	15.56%	59.0	14.95%	68.0	15.19%	73.0	15.07%	83.0	17.97%	59.0
Danville City	12.98%	83.5	14.95%	58.0	20.26%	20.0	20.15%	25.0	20.25%	23.0	21.54%	25.0	21.39%	30.0	22.59%	27.0
Emporia City	9.91%	118.0	8.45%	131.0	11.67%	106.0	16.09%	52.0	15.28%	63.0	17.99%	49.0	20.72%	39.0	23.98%	22.0
Fairfax City	4.25%	136.0	4.41%	136.0	4.64%	136.0	4.87%	136.0	5.04%	136.0	6.58%	136.0	6.84%	136.0	6.70%	135.0
Falls Church City	12.40%	90.0	11.35%	108.5	11.39%	111.0	9.61%	126.5	10.08%	119.5	10.07%	125.5	10.60%	125.0	10.90%	120.0
Franklin City	16.56%	26.0	19.28%	15.5	21.80%	16.0	20.97%	21.0	19.44%	28.0	23.19%	18.0	23.17%	22.0	20.80%	36.0
Fredericksburg City	10.72%	110.0	12.95%	88.0	15.13%	66.0	11.88%	104.5	15.37%	61.0	11.60%	105.5	15.65%	76.5	15.60%	75.0
Galax City	14.43%	55.5	12.71%	90.0	24.01%	10.0	21.18%	19.0	18.05%	39.0	23.35%	17.0	30.39%	6.0	28.73%	6.0
Hampton City	13.41%	75.0	14.93%	59.0	12.01%	102.0	13.70%	81.0	15.54%	58.0	19.41%	37.0	19.06%	52.0	20.90%	34.0
Harrisonburg City	8.65%	126.0	11.14%	112.0	13.46%	83.0	12.36%	98.0	11.55%	104.0	11.97%	101.0	14.05%	92.0	15.42%	76.0
Hopewell City	13.39%	76.0	13.37%	83.0	14.11%	75.5	12.95%	90.0	13.55%	83.0	11.05%	116.0	13.44%	96.0	14.26%	86.0
Lexington City	14.42%	57.0	19.28%	15.5	23.85%	11.0	25.29%	7.0	25.55%	9.0	23.36%	16.0	26.81%	13.0	26.98%	11.0
Lynchburg City	9.92%	117.0	16.09%	46.0	11.43%	110.0	14.02%	78.0	15.43%	60.0	18.42%	45.0	22.03%	28.0	19.54%	44.0
Manassas City	9.41%	121.0	10.26%	122.0	11.35%	113.0	8.43%	131.0	9.75%	122.0	10.95%	117.0	9.94%	131.0	12.80%	101.0

Table 3.7A: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4
Manassas Park City	10.55%	113.0	9.60%	127.0	10.79%	122.0	7.45%	133.0	7.60%	134.0	9.79%	129.0	12.88%	103.0	10.66%	122.0
Martinsville City	17.64%	19.0	20.58%	11.0	19.21%	31.0	19.77%	27.0	20.28%	21.0	23.54%	14.0	30.06%	7.0	31.61%	5.0
Newport News City	12.06%	96.0	10.99%	114.0	12.94%	89.0	14.31%	74.0	14.52%	73.0	19.25%	39.5	20.23%	41.0	20.21%	40.0
Norfolk City	9.11%	123.0	8.98%	130.0	8.42%	133.0	9.20%	129.0	8.58%	130.0	9.31%	131.0	13.15%	100.0	14.19%	88.0
Norton City	15.76%	34.0	15.45%	53.0	15.42%	62.0	14.48%	71.0	16.02%	55.0	17.63%	52.0	19.02%	54.0	19.14%	49.0
Petersburg City	8.22%	131.0	11.39%	107.0	11.50%	109.0	12.06%	102.0	13.49%	84.0	14.90%	78.0	13.63%	93.0	13.32%	98.0
Poquoson City	14.02%	64.5	14.62%	64.0	14.22%	73.0	13.80%	79.5	13.73%	79.5	13.66%	91.0	12.29%	109.0	12.18%	110.0
Portsmouth City	14.43%	55.5	14.77%	61.0	14.11%	75.5	14.40%	73.0	17.34%	42.0	17.18%	55.0	17.68%	60.0	19.16%	48.0
Radford City	28.31%	2.0	27.22%	2.0	26.82%	7.0	29.69%	5.0	27.55%	6.0	26.25%	5.0	24.29%	19.0	24.39%	17.0
Richmond City	12.17%	93.5	9.29%	128.0	8.18%	134.0	8.08%	132.0	9.59%	125.5	15.11%	76.0	16.03%	72.0	15.90%	72.0
Roanoke City	8.90%	124.0	11.46%	106.0	11.38%	112.0	11.88%	104.5	10.77%	112.0	18.68%	44.0	17.29%	62.0	18.89%	55.0
Salem City	8.26%	130.0	9.99%	125.0	9.78%	127.0	9.46%	128.0	9.59%	125.5	12.02%	100.0	13.02%	101.0	12.08%	111.0
South Boston City/2	8.16%	132.0	11.95%	98.0	13.47%	82.0	13.51%	82.0	14.84%	69.0	14.64%	80.0	16.51%	68.0	-----	----
Staunton City	15.24%	41.0	18.86%	17.0	19.47%	27.0	18.33%	42.0	18.79%	30.0	20.88%	29.0	21.44%	29.0	21.68%	30.0
Suffolk City	9.43%	120.0	11.85%	101.0	12.31%	95.0	11.98%	103.0	12.91%	87.0	15.13%	74.0	13.32%	98.0	15.30%	79.0
Virginia Beach City	12.83%	86.0	12.17%	96.0	11.17%	116.5	9.96%	120.0	9.11%	128.0	11.09%	115.0	12.03%	110.0	11.78%	112.0
Waynesboro City	14.51%	54.0	15.39%	54.0	15.88%	58.0	15.73%	58.0	15.12%	67.0	14.50%	82.0	16.38%	69.0	17.34%	62.0
Williamsburg City	13.28%	78.5	11.30%	111.0	12.14%	98.0	9.75%	124.0	11.24%	109.0	11.60%	105.5	7.86%	135.0	12.33%	109.0
Winchester City	11.10%	105.0	10.25%	123.0	14.47%	71.5	10.15%	118.0	7.92%	133.0	10.27%	121.0	10.25%	128.0	8.82%	133.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City reverted to town status on July 1, 1995. Accordingly, the Halifax County profile relative to FY1996 captures the revenue effects of South Boston's municipal reclassification.

3

The rank score of a given locality may vary from 1 (highest percentage) to 136 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 3.7B: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Accomack County	13.64%	107.0	18.63%	65.0	19.17%	57.0	19.07%	74.0	20.05%	65.0	20.18%	58.5	22.94%	40.0	24.10%	40.0
Albemarle County	14.27%	100.0	12.23%	115.0	11.45%	125.0	11.97%	124.0	10.47%	131.0	11.23%	127.0	11.22%	121.0	10.42%	126.0
Alleghany County/2	17.53%	70.5	19.98%	54.0	19.45%	55.0	20.91%	57.0	28.74%	27.0	26.98%	30.0	22.72%	42.0	23.38%	43.0
Amelia County	41.04%	3.0	44.93%	2.0	42.82%	4.0	37.04%	7.0	38.31%	7.0	37.36%	7.0	39.95%	6.0	38.39%	9.0
Amherst County	20.59%	49.0	19.76%	57.0	18.29%	66.0	21.00%	56.0	23.10%	45.0	19.49%	66.0	19.07%	73.0	21.15%	53.0
Appomattox County	19.91%	54.0	26.67%	22.0	18.30%	65.0	18.93%	75.0	19.17%	72.0	17.10%	83.0	19.32%	70.0	18.35%	76.0
Arlington County	10.14%	128.0	10.35%	129.0	11.00%	128.0	12.04%	123.0	12.03%	125.5	12.66%	116.5	10.98%	124.0	10.86%	124.0
Augusta County	22.23%	33.0	19.96%	55.0	19.65%	53.5	20.56%	59.5	21.05%	59.0	19.25%	68.5	19.97%	61.5	19.15%	69.0
Bath County	11.81%	122.0	9.51%	133.0	10.86%	130.0	9.12%	135.0	13.69%	115.0	9.72%	132.0	10.04%	129.0	10.07%	129.0
Bedford County	22.67%	32.0	19.28%	60.0	19.10%	58.0	19.74%	68.0	20.87%	61.0	19.80%	62.0	18.70%	76.0	19.06%	70.0
Bland County	17.64%	69.0	19.15%	61.0	35.10%	10.0	30.13%	18.0	30.17%	23.0	32.42%	18.0	29.75%	22.0	47.25%	3.0
Botetourt County	15.05%	92.0	15.51%	84.0	13.16%	112.0	13.37%	115.0	15.82%	94.0	15.75%	93.0	15.61%	92.5	12.99%	112.0
Brunswick County	21.95%	35.0	21.59%	45.0	28.48%	21.0	28.48%	26.0	32.11%	19.0	31.38%	22.0	31.68%	17.0	39.59%	8.0
Buchanan County	17.53%	70.5	17.87%	68.0	18.45%	62.0	18.55%	78.0	13.46%	116.0	14.38%	105.0	12.06%	117.0	18.63%	71.0
Buckingham County	22.81%	31.0	18.47%	66.0	18.69%	61.0	20.53%	61.0	21.17%	57.0	22.74%	46.0	19.95%	63.0	20.60%	56.0
Campbell County	23.01%	29.0	23.72%	35.0	20.96%	49.0	21.76%	51.0	21.13%	58.0	22.88%	45.0	19.81%	65.0	19.62%	63.5
Caroline County	15.58%	86.0	17.61%	70.0	16.21%	84.0	19.23%	73.0	19.03%	75.0	18.18%	77.0	18.96%	75.0	19.88%	61.0
Carroll County	36.03%	4.0	38.38%	4.0	35.14%	9.0	35.15%	11.0	32.83%	16.0	34.26%	11.0	34.16%	12.0	37.14%	12.0
Charles City County	55.61%	1.0	54.39%	1.0	52.60%	1.0	51.22%	1.0	52.55%	1.0	41.34%	5.0	42.69%	4.0	40.92%	5.0
Charlotte County	24.52%	23.0	25.18%	28.0	28.75%	19.0	30.96%	17.0	31.36%	20.0	31.31%	23.0	31.58%	18.0	32.86%	18.0
Chesterfield County	10.47%	127.0	10.91%	126.0	12.66%	117.0	13.41%	114.0	14.34%	106.0	14.41%	104.0	13.15%	111.0	13.04%	111.0
Clarke County	13.99%	103.0	12.06%	118.0	13.31%	108.0	15.68%	95.0	17.88%	82.0	21.91%	51.0	20.87%	53.0	14.91%	96.0
Craig County	25.73%	18.0	27.09%	19.0	33.53%	11.0	32.52%	14.0	36.18%	9.0	34.12%	12.0	33.22%	15.0	30.93%	21.0
Culpeper County	18.03%	64.0	19.66%	58.0	20.07%	51.0	24.39%	40.0	21.93%	52.0	20.18%	58.5	19.97%	61.5	19.31%	68.0
Cumberland County	17.84%	67.0	16.95%	74.0	18.42%	63.0	20.56%	59.5	19.79%	68.0	19.25%	68.5	20.23%	57.0	21.42%	51.0
Dickenson County	19.87%	55.0	14.27%	93.0	14.77%	92.0	14.10%	106.0	13.76%	113.0	16.33%	90.0	13.60%	108.0	13.62%	105.0
Dinwiddie County	15.44%	89.0	13.06%	104.0	11.02%	127.0	11.04%	128.0	9.82%	133.0	11.04%	128.0	10.21%	128.0	12.47%	116.0
Essex County	13.99%	103.0	12.57%	111.5	13.94%	99.0	12.38%	120.0	13.78%	112.0	15.63%	95.0	15.55%	94.0	16.59%	85.0
Fairfax County	16.59%	75.0	16.22%	80.0	16.23%	83.0	16.31%	89.0	16.32%	91.0	14.37%	106.0	14.02%	103.0	12.40%	117.0
Fauquier County	15.01%	93.0	13.70%	99.0	15.14%	90.0	15.90%	93.0	17.06%	86.0	17.64%	81.0	18.18%	79.0	18.43%	75.0
Floyd County	16.14%	80.0	17.12%	72.0	16.75%	77.0	20.35%	62.0	23.27%	44.0	21.34%	52.0	20.47%	55.0	21.52%	50.0
Fluvanna County	20.52%	50.0	22.11%	42.0	20.76%	50.0	22.72%	47.0	23.04%	46.0	23.06%	43.0	20.35%	56.0	18.45%	73.0
Franklin County	17.30%	73.0	14.48%	91.0	16.63%	78.0	17.18%	84.0	16.82%	88.0	15.51%	96.0	14.41%	101.0	15.57%	94.0
Frederick County	21.77%	38.0	23.11%	37.0	21.33%	45.0	23.90%	43.0	23.32%	43.0	21.14%	54.0	19.41%	69.0	18.44%	74.0
Giles County	21.70%	40.0	21.33%	47.0	19.86%	52.0	24.45%	39.0	20.88%	60.0	20.77%	55.0	19.62%	67.0	19.71%	62.0
Gloucester County	15.55%	88.0	16.85%	75.0	17.06%	75.0	16.78%	86.0	15.55%	97.0	15.90%	92.0	21.84%	46.0	16.05%	88.0
Goochland County	11.53%	123.0	11.28%	123.0	10.73%	131.0	10.11%	131.0	11.74%	127.0	12.26%	120.0	11.06%	123.0	12.00%	119.0
Grayson County	34.19%	6.0	27.14%	18.0	35.37%	8.0	37.43%	6.0	38.12%	8.0	36.27%	9.0	39.59%	7.0	39.73%	7.0
Greene County	21.17%	44.0	21.14%	50.0	25.30%	30.0	26.02%	33.0	26.00%	34.0	25.35%	34.0	24.93%	35.0	26.22%	32.0

Table 3.7B: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Greensville County	31.73%	8.0	28.96%	11.0	36.61%	7.0	47.66%	2.0	44.54%	2.0	42.76%	3.0	46.35%	3.0	45.81%	4.0
Halifax County/2	25.30%	21.0	23.41%	36.0	21.26%	47.0	23.81%	44.0	23.83%	41.0	21.98%	50.0	21.45%	50.0	21.35%	52.0
Hanover County	11.31%	124.0	12.97%	106.0	11.69%	122.0	11.86%	125.0	13.03%	119.0	12.07%	122.0	11.99%	118.0	12.28%	118.0
Henrico County	12.35%	117.0	12.08%	117.0	11.58%	123.0	12.23%	122.0	14.04%	108.0	11.89%	123.0	10.48%	127.0	10.97%	123.0
Henry County	14.32%	98.0	10.51%	127.5	16.46%	80.0	15.92%	92.0	15.49%	98.0	14.02%	108.0	14.97%	98.0	20.01%	59.0
Highland County	24.48%	24.0	24.01%	34.0	18.27%	67.0	23.61%	45.0	21.74%	53.0	23.06%	43.0	21.05%	52.0	19.61%	65.0
Isle of Wight County	20.24%	52.5	18.89%	63.0	18.74%	60.0	19.58%	70.0	17.93%	81.0	17.48%	82.0	19.94%	64.0	19.57%	66.0
James City County	12.10%	120.0	11.22%	124.0	11.55%	124.0	13.12%	116.0	12.19%	123.0	12.19%	121.0	14.24%	102.0	12.68%	114.0
King and Queen County	35.72%	5.0	37.36%	5.0	39.05%	6.0	46.19%	3.0	43.61%	3.0	46.50%	1.0	47.80%	1.0	51.75%	2.0
King George County	20.97%	45.0	36.49%	6.0	44.89%	3.0	43.13%	4.0	41.67%	6.0	43.12%	2.0	40.26%	5.0	38.31%	10.0
King William County	14.93%	94.0	16.09%	82.0	16.40%	81.0	19.88%	67.0	19.04%	74.0	18.12%	78.0	15.75%	89.5	17.48%	81.0
Lancaster County	10.61%	126.0	11.81%	120.0	12.80%	115.0	12.90%	118.0	12.03%	125.5	10.46%	130.0	10.69%	126.0	10.74%	125.0
Lee County	18.80%	59.5	26.97%	21.0	16.08%	85.0	18.75%	77.0	19.92%	66.0	20.27%	56.0	21.91%	45.0	21.56%	49.0
Loudoun County	9.51%	131.0	9.80%	132.0	11.25%	126.0	11.41%	127.0	11.32%	129.0	11.29%	125.5	11.20%	122.0	10.37%	127.0
Louisa County	12.01%	121.0	12.80%	108.5	13.88%	100.0	16.60%	87.0	14.48%	105.0	12.64%	118.0	13.11%	112.0	13.21%	108.0
Lunenburg County	30.71%	11.0	33.29%	7.0	30.57%	15.0	35.60%	10.0	35.48%	10.0	36.70%	8.0	37.52%	9.0	40.00%	6.0
Madison County	16.42%	77.5	16.30%	79.0	16.93%	76.0	16.00%	91.0	22.06%	51.0	20.23%	57.0	21.36%	51.0	20.09%	58.0
Mathews County	13.95%	105.0	12.50%	113.0	13.85%	101.0	14.28%	105.0	15.14%	101.0	17.95%	79.0	14.76%	99.0	13.18%	109.0
Mecklenburg County	20.24%	52.5	20.00%	53.0	21.28%	46.0	21.15%	53.0	19.86%	67.0	15.34%	98.0	19.80%	66.0	19.92%	60.0
Middlesex County	13.46%	111.0	15.11%	86.0	14.60%	95.0	16.19%	90.0	15.21%	100.0	14.76%	102.0	13.73%	106.0	14.15%	102.0
Montgomery County	20.41%	51.0	18.73%	64.0	17.98%	68.5	18.47%	80.0	20.69%	62.0	16.73%	86.0	16.31%	84.0	17.19%	82.0
Nelson County	16.04%	82.0	16.55%	78.0	17.21%	74.0	14.02%	108.0	16.93%	87.0	15.07%	101.0	13.16%	110.0	14.46%	97.0
New Kent County	15.99%	83.0	14.92%	87.0	13.20%	111.0	14.86%	101.0	15.40%	99.0	14.69%	103.0	15.54%	95.0	15.61%	93.0
Northampton County	17.39%	72.0	28.44%	15.0	21.35%	44.0	26.81%	31.0	27.54%	31.0	22.26%	48.0	19.44%	68.0	18.60%	72.0
Northumberland County	15.10%	91.0	11.00%	125.0	13.55%	103.5	13.50%	112.0	19.25%	71.0	19.38%	67.0	20.00%	60.0	20.58%	57.0
Nottoway County	23.24%	28.0	24.66%	31.0	28.19%	22.0	29.19%	22.0	30.96%	21.0	33.14%	14.0	32.68%	16.0	34.02%	14.0
Orange County	13.99%	103.0	14.08%	96.0	14.64%	94.0	20.60%	58.0	19.35%	69.5	18.36%	75.0	19.09%	72.0	19.62%	63.5
Page County	23.48%	26.0	15.84%	83.0	21.78%	41.0	26.98%	30.0	24.66%	38.0	23.33%	38.0	15.61%	92.5	15.66%	91.5
Patrick County	21.89%	36.0	19.11%	62.0	15.33%	87.0	24.94%	38.0	24.49%	39.0	27.52%	29.0	26.44%	31.0	26.67%	31.0
Pittsylvania County	18.74%	62.0	20.01%	52.0	19.65%	53.5	21.75%	52.0	17.47%	83.0	16.80%	84.0	15.92%	87.0	15.39%	95.0
Powhatan County	15.81%	84.0	14.20%	94.0	13.55%	103.5	15.14%	100.0	12.10%	124.0	13.85%	109.0	13.24%	109.0	14.20%	101.0
Prince Edward County	23.30%	27.0	26.32%	23.0	25.03%	32.0	27.99%	28.0	27.04%	33.0	26.59%	31.0	28.99%	26.0	29.05%	24.0
Prince George County	14.77%	95.0	16.80%	76.0	16.24%	82.0	18.52%	79.0	23.37%	42.0	16.62%	87.0	19.29%	71.0	15.66%	91.5
Prince William County	16.07%	81.0	17.10%	73.0	17.89%	71.0	18.92%	76.0	20.31%	63.5	19.81%	61.0	17.62%	80.0	15.97%	90.0
Pulaski County	19.69%	56.0	27.06%	20.0	27.95%	23.0	30.05%	19.0	27.17%	32.0	31.72%	20.0	27.56%	30.0	29.40%	23.0
Rappahannock County	14.11%	101.0	14.16%	95.0	14.73%	93.0	13.49%	113.0	13.91%	109.0	13.13%	114.0	12.11%	116.0	13.16%	110.0
Richmond County	18.52%	63.0	20.11%	51.0	30.63%	14.0	35.87%	8.0	34.54%	11.0	33.44%	13.0	34.78%	11.0	33.49%	16.0
Roanoke County	9.88%	130.0	9.95%	131.0	10.34%	132.0	10.69%	129.0	11.33%	128.0	11.29%	125.5	10.84%	125.0	11.40%	121.0
Rockbridge County	25.82%	17.0	25.87%	27.0	25.08%	31.0	26.32%	32.0	25.78%	35.0	22.03%	49.0	19.01%	74.0	23.32%	44.0

Table 3.7B: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Rockingham County	25.53%	20.0	25.89%	26.0	26.93%	26.0	28.90%	23.0	29.98%	24.0	26.41%	33.0	25.40%	33.0	24.38%	39.0
Russell County	21.74%	39.0	31.87%	8.0	24.11%	35.0	25.60%	34.0	28.75%	26.0	28.83%	26.0	29.23%	24.0	28.84%	25.0
Scott County	21.80%	37.0	22.99%	38.0	18.79%	59.0	19.38%	71.0	21.29%	55.0	18.25%	76.0	28.25%	27.0	27.38%	28.0
Shenandoah County	14.28%	99.0	13.97%	97.0	13.05%	113.0	19.30%	72.0	18.10%	80.0	19.76%	64.0	17.25%	82.0	16.72%	84.0
Smyth County	29.95%	12.0	25.90%	25.0	22.47%	39.0	25.28%	36.0	28.68%	28.0	31.96%	19.0	35.92%	10.0	37.81%	11.0
Southampton County	17.66%	68.0	17.52%	71.0	17.98%	68.5	19.72%	69.0	18.36%	77.0	19.99%	60.0	22.61%	44.0	22.14%	46.0
Spotsylvania County	13.16%	114.0	12.57%	111.5	11.86%	121.0	11.68%	126.0	12.81%	120.0	13.12%	115.0	13.03%	114.0	13.43%	107.0
Stafford County	15.56%	87.0	16.15%	81.0	16.53%	79.0	18.31%	81.0	18.42%	76.0	18.55%	74.0	18.41%	78.0	18.15%	79.0
Surry County	9.09%	133.0	9.97%	130.0	13.03%	114.0	9.60%	134.0	10.08%	132.0	9.99%	131.0	7.71%	134.0	7.14%	134.0
Sussex County	42.13%	2.0	38.97%	3.0	49.90%	2.0	32.16%	15.0	42.96%	5.0	42.50%	4.0	47.00%	2.0	58.67%	1.0
Tazewell County	20.66%	48.0	21.26%	48.5	21.74%	42.0	21.85%	49.0	23.02%	47.0	23.25%	39.0	29.34%	23.0	24.87%	37.0
Warren County	19.00%	58.0	19.95%	56.0	25.35%	29.0	25.08%	37.0	24.32%	40.0	25.32%	35.0	26.23%	32.0	24.90%	36.0
Washington County	24.83%	22.0	21.73%	44.0	18.38%	64.0	20.32%	64.0	21.40%	54.0	19.60%	65.0	22.90%	41.0	24.91%	35.0
Westmoreland County	17.85%	65.5	19.45%	59.0	31.31%	13.0	35.70%	9.0	32.85%	15.0	33.01%	16.0	34.05%	13.0	33.61%	15.0
Wise County	13.55%	108.0	14.29%	92.0	13.47%	106.5	16.49%	88.0	16.44%	89.0	16.51%	88.0	16.78%	83.0	17.09%	83.0
Wythe County	31.63%	9.0	28.46%	13.0	28.68%	20.0	34.32%	12.0	33.27%	13.0	34.56%	10.0	30.15%	21.0	34.41%	13.0
York County	14.73%	96.0	13.63%	100.0	15.27%	88.0	17.41%	83.0	16.36%	90.0	16.79%	85.0	15.87%	88.0	16.28%	87.0
Alexandria City	13.51%	109.5	13.59%	101.0	13.68%	102.0	12.34%	121.0	12.71%	122.0	11.38%	124.0	9.84%	130.0	9.13%	131.0
Bedford City	21.45%	42.0	27.51%	16.0	24.78%	33.0	27.20%	29.0	27.65%	30.0	22.61%	47.0	23.61%	39.0	22.41%	45.0
Bristol City	28.07%	14.0	26.06%	24.0	28.78%	18.0	30.03%	20.0	33.03%	14.0	32.62%	17.0	33.67%	14.0	33.45%	17.0
Buena Vista City	27.45%	15.0	27.21%	17.0	26.50%	27.0	28.29%	27.0	30.35%	22.0	29.99%	24.0	28.12%	28.0	28.81%	26.0
Charlottesville City	18.78%	61.0	21.26%	48.5	21.16%	48.0	21.79%	50.0	22.40%	49.0	21.21%	53.0	21.64%	47.0	21.72%	47.0
Chesapeake City	8.55%	134.0	9.37%	134.0	9.84%	133.0	10.40%	130.0	10.62%	130.0	10.49%	129.0	9.37%	132.0	8.88%	132.0
Clifton Forge City/2	26.51%	16.0	30.61%	9.0	32.10%	12.0	31.58%	16.0	33.37%	12.0	-----	-----	-----	-----	-----	-----
Colonial Heights City	9.91%	129.0	11.82%	119.0	13.28%	109.0	14.67%	102.0	13.84%	110.0	12.66%	116.5	13.67%	107.0	14.08%	103.0
Covington City	16.95%	74.0	16.60%	77.0	19.43%	56.0	16.96%	85.0	17.40%	84.0	17.71%	80.0	20.03%	59.0	20.97%	55.0
Danville City	23.76%	25.0	22.75%	39.0	21.48%	43.0	21.12%	54.0	22.90%	48.0	23.17%	40.0	22.69%	43.0	23.94%	41.0
Emporia City	22.90%	30.0	22.57%	40.0	27.65%	24.0	28.82%	24.5	29.08%	25.0	28.29%	28.0	30.66%	20.0	31.09%	20.0
Fairfax City	8.24%	135.0	8.57%	135.0	9.25%	134.0	10.05%	132.0	9.40%	134.0	9.08%	133.0	8.32%	133.0	8.23%	133.0
Falls Church City	11.23%	125.0	11.36%	122.0	10.93%	129.0	13.52%	111.0	13.07%	118.0	13.15%	113.0	13.07%	113.0	11.70%	120.0
Franklin City	21.46%	41.0	24.18%	32.0	26.48%	28.0	22.59%	48.0	22.33%	50.0	28.65%	27.0	24.63%	37.0	28.41%	27.0
Fredericksburg City	16.43%	76.0	15.25%	85.0	16.04%	86.0	15.19%	99.0	14.60%	104.0	16.14%	91.0	15.65%	91.0	14.26%	99.0
Galax City	32.88%	7.0	24.93%	30.0	29.61%	17.0	29.79%	21.0	32.53%	18.0	29.43%	25.0	29.13%	25.0	30.23%	22.0
Hampton City	21.21%	43.0	22.49%	41.0	24.23%	34.0	20.34%	63.0	20.31%	63.5	23.08%	41.0	23.82%	38.0	25.66%	33.0
Harrisonburg City	15.63%	85.0	14.59%	90.0	15.25%	89.0	15.48%	96.0	15.75%	95.0	15.24%	100.0	15.48%	97.0	14.27%	98.0
Hopewell City	14.60%	97.0	13.26%	103.0	17.88%	72.0	25.52%	35.0	18.26%	79.0	19.14%	70.0	15.75%	89.5	13.56%	106.0
Lexington City	28.99%	13.0	29.55%	10.0	39.45%	5.0	38.00%	5.0	43.56%	4.0	41.24%	6.0	39.42%	8.0	26.94%	29.0
Lynchburg City	20.71%	46.0	21.58%	46.0	23.18%	37.0	23.93%	42.0	25.06%	36.0	23.61%	37.0	24.97%	34.0	25.21%	34.0
Manassas City	13.31%	113.0	12.74%	110.0	13.47%	106.5	13.84%	109.0	14.10%	107.0	18.86%	72.0	18.65%	77.0	18.21%	77.0

Table 3.7B: Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/3	Percentage	Rank Score/4	Percentage	Rank Score/4	Percentage	Rank Score/4
Manassas Park City	13.51%	109.5	11.51%	121.0	13.24%	110.0	17.63%	82.0	15.98%	92.0	12.54%	119.0	11.73%	119.0	10.34%	128.0
Martinsville City	30.96%	10.0	28.45%	14.0	30.04%	16.0	34.00%	13.0	32.68%	17.0	33.06%	15.0	31.38%	19.0	32.23%	19.0
Newport News City	20.68%	47.0	28.81%	12.0	23.93%	36.0	22.90%	46.0	21.24%	56.0	23.06%	43.0	21.60%	48.0	24.57%	38.0
Norfolk City	13.81%	106.0	14.85%	88.0	14.59%	96.0	14.35%	104.0	14.84%	103.0	13.82%	110.0	14.68%	100.0	14.23%	100.0
Norton City	16.42%	77.5	17.66%	69.0	17.74%	73.0	20.15%	65.0	19.35%	69.5	31.66%	21.0	21.46%	49.0	21.03%	54.0
Petersburg City	13.41%	112.0	13.29%	102.0	13.49%	105.0	14.51%	103.0	14.96%	102.0	16.42%	89.0	16.29%	85.0	16.00%	89.0
Poquoson City	12.11%	119.0	12.34%	114.0	12.63%	118.0	15.21%	98.0	13.81%	111.0	15.44%	97.0	16.24%	86.0	17.82%	80.0
Portsmouth City	18.80%	59.5	18.16%	67.0	17.92%	70.0	20.03%	66.0	18.34%	78.0	19.00%	71.0	20.12%	58.0	21.61%	48.0
Radford City	25.63%	19.0	25.00%	29.0	27.08%	25.0	28.82%	24.5	28.50%	29.0	26.48%	32.0	28.05%	29.0	26.87%	30.0
Richmond City	16.16%	79.0	14.78%	89.0	14.26%	97.0	15.41%	97.0	17.10%	85.0	15.32%	99.0	15.51%	96.0	16.50%	86.0
Roanoke City	19.61%	57.0	13.05%	105.0	12.50%	120.0	12.71%	119.0	12.78%	121.0	13.50%	111.0	13.90%	104.0	13.64%	104.0
Salem City	12.53%	116.0	12.10%	116.0	12.79%	116.0	14.05%	107.0	13.74%	114.0	13.46%	112.0	13.79%	105.0	12.52%	115.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	22.07%	34.0	24.17%	33.0	22.67%	38.0	24.34%	41.0	25.01%	37.0	23.90%	36.0	24.80%	36.0	23.52%	42.0
Suffolk City	15.29%	90.0	13.84%	98.0	15.01%	91.0	15.81%	94.0	15.89%	93.0	18.65%	73.0	17.47%	81.0	18.20%	78.0
Virginia Beach City	12.55%	115.0	12.96%	107.0	12.62%	119.0	12.92%	117.0	13.25%	117.0	15.67%	94.0	11.47%	120.0	12.83%	113.0
Waynesboro City	17.85%	65.5	21.80%	43.0	21.80%	40.0	21.02%	55.0	19.07%	73.0	19.79%	63.0	20.50%	54.0	19.54%	67.0
Williamsburg City	12.34%	118.0	12.80%	108.5	14.24%	98.0	13.61%	110.0	15.56%	96.0	14.32%	107.0	12.90%	115.0	11.11%	122.0
Winchester City	9.27%	132.0	10.51%	127.5	9.10%	135.0	9.71%	133.0	8.82%	135.0	8.59%	134.0	9.58%	131.0	9.43%	130.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY1997-2004 interval captures the revenue effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2004 reflect the fiscal impact of the Clifton Forge reversion.

3

The rank score of a given locality may vary from 1 (highest percentage) to 135 (lowest percentage).

4

The highest and lowest percentages in the statewide distribution are ranked 1 and 134, respectively.

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Table 3.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Accomack County	16.37%	73.5	15.22%	82.5
Albemarle County	11.35%	126.0	11.11%	124.0
Alleghany County/3	17.66%	70.0	15.61%	79.0
Amelia County	32.09%	4.0	36.45%	4.0
Amherst County	18.91%	56.0	19.28%	52.0
Appomattox County	19.54%	49.0	19.08%	54.5
Arlington County	11.06%	127.0	10.98%	126.0
Augusta County	19.02%	54.0	19.22%	53.0
Bath County	9.23%	131.5	9.61%	131.0
Bedford County	17.89%	66.5	19.08%	54.5
Bland County	23.64%	22.0	19.39%	48.0
Botetourt County	14.64%	86.0	14.63%	90.0
Brunswick County	24.13%	21.0	22.08%	27.0
Buchanan County	15.78%	79.0	16.04%	76.0
Buckingham County	19.06%	53.0	19.33%	50.0
Campbell County	20.59%	41.0	19.77%	44.0
Caroline County	15.96%	77.0	16.50%	73.0
Carroll County	30.88%	7.0	33.50%	5.0
Charles City County	49.19%	1.0	52.57%	1.0
Charlotte County	24.30%	19.0	23.56%	21.0
Chesterfield County	11.65%	121.0	10.99%	125.0
Clarke County	14.30%	93.0	13.47%	105.0
Craig County	25.69%	17.0	24.99%	18.0
Culpeper County	17.86%	68.0	18.09%	61.0
Cumberland County	21.45%	33.0	19.42%	47.0
Dickenson County	12.78%	109.0	13.09%	106.0
Dinwiddie County	14.12%	95.0	14.95%	87.0
Essex County	12.71%	110.0	12.60%	111.0
Fairfax County	15.25%	85.0	15.52%	80.0
Fauquier County	14.54%	89.0	14.89%	88.0
Floyd County	18.16%	62.5	16.86%	68.0
Fluvanna County	20.01%	46.0	20.30%	41.0
Franklin County	15.58%	82.0	15.39%	81.0
Frederick County	21.15%	35.0	21.16%	33.0
Giles County	20.49%	43.0	20.31%	40.0
Gloucester County	14.42%	92.0	14.62%	91.0
Goochland County	11.61%	122.5	11.55%	121.0
Grayson County	31.04%	6.0	30.85%	6.0
Greene County	21.18%	34.0	20.60%	36.0
Greensville County	31.29%	5.0	27.86%	12.0
Halifax County/3	22.75%	25.5	22.89%	22.0

Table 3.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Hanover County	12.43%	111.0	12.03%	118.0
Henrico County	11.97%	118.0	11.98%	119.0
Henry County	14.22%	94.0	13.82%	98.0
Highland County	18.16%	62.5	19.44%	46.0
Isle of Wight County	15.75%	80.0	16.30%	74.0
James City County	12.23%	114.5	12.19%	117.0
King and Queen County	33.23%	3.0	37.61%	3.0
King George County	28.74%	9.0	25.13%	16.0
King William County	15.34%	83.0	15.06%	86.0
Lancaster County	11.45%	125.0	10.72%	127.0
Lee County	18.12%	64.0	18.77%	56.0
Loudoun County	10.45%	129.0	10.34%	129.0
Louisa County	12.23%	114.5	12.34%	114.0
Lunenburg County	27.84%	10.0	28.11%	11.0
Madison County	16.97%	71.0	16.67%	72.0
Mathews County	13.45%	104.0	13.49%	103.5
Mecklenburg County	18.07%	65.0	17.76%	63.0
Middlesex County	13.89%	97.0	13.97%	96.0
Montgomery County	18.30%	61.0	18.18%	60.0
Nelson County	13.62%	101.5	13.57%	101.0
New Kent County	13.18%	106.0	14.68%	89.0
Northampton County	18.58%	60.0	16.69%	71.0
Northumberland County	13.38%	105.0	13.00%	107.0
Nottoway County	24.59%	18.0	23.71%	20.0
Orange County	15.69%	81.0	14.53%	92.0
Page County	20.38%	44.0	21.22%	32.0
Patrick County	20.08%	45.0	18.43%	59.0
Pittsylvania County	20.98%	37.0	19.69%	45.0
Powhatan County	14.58%	88.0	14.38%	94.0
Prince Edward County	22.53%	28.0	22.65%	24.0
Prince George County	18.96%	55.0	18.66%	58.0
Prince William County	16.31%	75.0	15.99%	77.0
Pulaski County	22.72%	27.0	20.40%	38.0
Rappahannock County	14.62%	87.0	14.01%	95.0
Richmond County	23.63%	23.0	19.32%	51.0
Roanoke County	10.65%	128.0	10.52%	128.0
Rockbridge County	22.48%	29.0	22.48%	25.0
Rockingham County	22.20%	30.0	24.89%	19.0
Russell County	23.04%	24.0	21.63%	30.0
Scott County	20.51%	42.0	20.06%	42.0
Shenandoah County	16.25%	76.0	16.75%	70.0

Table 3.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Smyth County	27.61%	11.0	28.37%	10.0
Southampton County	18.67%	58.0	18.67%	57.0
Spotsylvania County	12.79%	108.0	12.69%	110.0
Stafford County	16.37%	73.5	16.13%	75.0
Surry County	9.23%	131.5	9.23%	132.0
Sussex County	35.41%	2.0	40.55%	2.0
Tazewell County	20.94%	39.0	20.73%	35.0
Warren County	18.76%	57.0	17.09%	66.0
Washington County	19.70%	47.5	19.96%	43.0
Westmoreland County	20.92%	40.0	16.94%	67.0
Wise County	13.62%	101.5	13.51%	102.0
Wythe County	26.75%	14.0	28.57%	9.0
York County	15.84%	78.0	15.70%	78.0
Alexandria City	11.75%	120.0	11.65%	120.0
Bedford City	20.97%	38.0	21.93%	28.0
Bristol City	24.15%	20.0	25.08%	17.0
Buena Vista City	26.05%	15.0	27.13%	13.0
Charlottesville City	19.23%	52.0	19.35%	49.0
Chesapeake City	8.70%	133.0	8.65%	133.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	12.21%	116.0	12.51%	112.0
Covington City	16.92%	72.0	16.77%	69.0
Danville City	20.99%	36.0	21.51%	31.0
Emporia City	21.57%	32.0	22.73%	23.0
Fairfax City	7.15%	134.0	7.53%	134.0
Falls Church City	11.53%	124.0	11.36%	122.0
Franklin City	22.75%	25.5	22.46%	26.0
Fredericksburg City	14.53%	90.0	15.22%	82.5
Galax City	25.71%	16.0	28.93%	8.0
Hampton City	19.38%	51.0	20.33%	39.0
Harrisonburg City	13.77%	99.0	14.43%	93.0
Hopewell City	15.26%	84.0	13.83%	97.0
Lexington City	29.54%	8.0	26.96%	15.0
Lynchburg City	19.70%	47.5	21.15%	34.0
Manassas City	12.88%	107.0	12.77%	109.0
Manassas Park City	11.61%	122.5	11.15%	123.0
Martinsville City	27.22%	12.0	30.05%	7.0
Newport News City	19.46%	50.0	20.46%	37.0
Norfolk City	12.26%	113.0	13.81%	99.0
Norton City	18.65%	59.0	17.70%	64.0
Petersburg City	13.55%	103.0	13.49%	103.5

Table 3.8: Mean and Median Annual Percentage of Local-Source Revenue from Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage/2	Rank Score/4	Median Percentage/2	Rank Score/4
Poquoson City	14.01%	96.0	13.80%	100.0
Portsmouth City	17.69%	69.0	18.04%	62.0
Radford City	26.93%	13.0	26.98%	14.0
Richmond City	13.71%	100.0	15.21%	84.0
Roanoke City	13.81%	98.0	12.92%	108.0
Salem City	11.82%	119.0	12.31%	116.0
South Boston City/3	-----	----	-----	----
Staunton City	21.58%	31.0	21.88%	29.0
Suffolk City	14.52%	91.0	15.07%	85.0
Virginia Beach City	12.15%	117.0	12.36%	113.0
Waynesboro City	17.89%	66.5	17.60%	65.0
Williamsburg City	12.27%	112.0	12.33%	115.0
Winchester City	9.89%	130.0	9.65%	130.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2004 time frame has been determined through (1) the addition of the locality's annual rates of revenue derivation from the specified sources and (2) the division of the resulting total by the number of measurement periods (i.e., 16). When the yearly percentages for a designated jurisdiction are grouped on the basis of size, the median statistic falls halfway between the eighth and ninth values in the series of 16 local scores relative to the FY1989-2004 interval.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction across the time span under review.

4

The rank score of a particular locality may vary from 1 (highest percentage) to 134 (lowest percentage).

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**Total Local-Source Revenue
FY1989-2004
Tables 4.1A-4.6**

Table 4.1A
Mean Per Capita Amount
of
Local-Source Revenue
from
All Tax and Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$502.97	\$557.47	\$598.89	\$616.98	\$649.70	\$687.96	\$737.42	\$772.27	\$827.13	\$872.26	\$912.78	\$933.08	\$980.57	\$985.84	\$1,033.56	\$1,094.82
Cities	\$866.23	\$933.35	\$985.57	\$1,016.30	\$1,052.18	\$1,123.86	\$1,189.92	\$1,241.02	\$1,317.87	\$1,376.00	\$1,448.45	\$1,499.95	\$1,546.67	\$1,597.70	\$1,648.80	\$1,758.21
All Jurisdictions	\$608.69	\$666.87	\$711.43	\$733.20	\$766.84	\$814.82	\$869.12	\$908.70	\$969.96	\$1,018.87	\$1,068.68	\$1,098.06	\$1,145.33	\$1,163.92	\$1,212.63	\$1,287.90

Table 4.1B
Median Per Capita Amount
of
Local-Source Revenue
from
All Tax and Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Fiscal Period															
	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004
Counties	\$445.81	\$480.16	\$511.05	\$526.85	\$550.89	\$589.59	\$660.34	\$684.46	\$736.04	\$768.74	\$824.54	\$812.68	\$875.35	\$891.32	\$944.23	\$980.04
Cities	\$794.30	\$853.08	\$898.81	\$953.66	\$1,011.13	\$1,066.70	\$1,137.13	\$1,192.44	\$1,235.65	\$1,286.56	\$1,375.21	\$1,427.41	\$1,425.35	\$1,458.17	\$1,544.49	\$1,647.72
All Jurisdictions	\$499.01	\$556.96	\$599.24	\$631.35	\$669.81	\$722.59	\$795.97	\$816.26	\$885.67	\$933.28	\$966.05	\$986.95	\$1,026.22	\$1,035.56	\$1,103.52	\$1,158.60

1. As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. The mean and median statistics covering FY1989 through FY2004 are based upon the per capita values for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). With regard to the FY1996-2004 interval, the computations reflect South Boston as a component of Halifax County. The FY2002-2004 statistics take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 4.2A: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Accomack County	\$427.36	91.0	\$450.37	94.0	\$500.10	91.0	\$518.88	89.0	\$520.17	95.0	\$543.49	98.0	\$543.55	102.0	\$579.44	101.0
Albemarle County	\$698.31	40.0	\$759.28	41.0	\$875.19	34.0	\$876.71	36.0	\$925.00	36.0	\$970.28	38.0	\$1,015.03	41.0	\$1,310.07	22.0
Alleghany County	\$551.66	63.0	\$568.43	67.0	\$579.17	74.0	\$624.83	70.0	\$667.62	69.0	\$721.11	69.0	\$930.83	52.0	\$1,016.58	46.0
Amelia County	\$445.81	88.0	\$491.50	86.0	\$516.47	87.0	\$533.80	84.0	\$560.43	84.0	\$641.38	79.0	\$705.35	77.0	\$716.91	81.0
Amherst County	\$294.95	119.0	\$347.76	113.0	\$385.54	115.0	\$398.63	116.0	\$407.49	117.0	\$435.70	116.0	\$480.16	117.0	\$522.30	112.0
Appomattox County	\$276.85	125.0	\$312.51	123.0	\$367.06	119.0	\$396.38	117.0	\$450.48	106.0	\$580.03	91.0	\$492.07	114.0	\$486.59	116.0
Arlington County	\$1,383.77	6.0	\$1,549.52	7.0	\$1,706.77	5.0	\$1,771.41	5.0	\$1,815.87	5.0	\$1,861.40	5.0	\$1,935.44	5.0	\$1,970.48	5.0
Augusta County	\$406.98	95.0	\$447.83	95.0	\$465.27	98.0	\$483.72	100.0	\$537.47	91.0	\$587.01	89.0	\$618.32	91.0	\$635.80	94.0
Bath County	\$1,464.12	5.0	\$1,716.06	4.0	\$1,610.66	6.0	\$1,794.74	4.0	\$2,035.48	2.0	\$2,182.80	2.0	\$2,125.59	2.0	\$2,024.02	4.0
Bedford County	\$339.63	110.0	\$372.65	110.0	\$405.20	109.0	\$410.10	112.0	\$440.90	111.0	\$489.32	108.0	\$540.78	103.0	\$555.16	105.0
Bland County	\$266.81	130.0	\$265.20	133.0	\$359.53	121.0	\$338.82	127.0	\$337.97	128.0	\$380.83	128.0	\$385.10	132.0	\$391.55	131.0
Botetourt County	\$467.96	81.0	\$505.94	84.0	\$522.81	85.0	\$532.33	85.0	\$559.79	85.0	\$629.94	81.0	\$675.43	81.0	\$707.41	83.0
Brunswick County	\$311.07	115.0	\$345.23	115.0	\$389.36	113.0	\$335.53	128.0	\$342.13	127.0	\$425.32	119.0	\$477.20	118.0	\$504.49	114.0
Buchanan County	\$695.02	41.0	\$717.01	49.0	\$787.74	43.0	\$736.59	51.0	\$780.88	53.0	\$761.82	60.0	\$812.42	65.0	\$862.42	65.0
Buckingham County	\$286.62	122.0	\$314.27	122.0	\$342.97	124.0	\$357.03	121.0	\$352.84	125.0	\$390.06	126.0	\$398.43	130.0	\$398.48	129.0
Campbell County	\$329.36	111.0	\$350.58	112.0	\$371.36	118.0	\$388.05	118.0	\$403.21	119.0	\$483.59	109.0	\$533.35	106.0	\$556.57	104.0
Caroline County	\$475.20	74.0	\$462.25	90.0	\$510.74	89.0	\$543.03	82.0	\$635.45	75.0	\$595.44	87.0	\$678.35	80.0	\$693.23	85.0
Carroll County	\$237.21	134.0	\$243.80	135.0	\$314.79	130.0	\$316.52	132.0	\$330.69	130.0	\$326.81	135.0	\$370.55	134.0	\$363.88	134.0
Charles City County	\$652.55	49.0	\$787.90	39.0	\$1,049.05	17.0	\$1,467.27	9.0	\$1,673.47	8.0	\$1,494.31	11.0	\$1,294.31	17.0	\$1,369.05	17.0
Charlotte County	\$286.68	121.0	\$338.11	118.0	\$358.18	122.0	\$385.40	119.0	\$404.28	118.0	\$415.45	121.0	\$493.74	113.0	\$532.17	109.0
Chesterfield County	\$873.85	21.0	\$916.10	23.0	\$939.31	29.0	\$958.09	30.0	\$994.64	32.0	\$1,026.26	34.0	\$1,058.50	35.0	\$1,105.97	38.0
Clarke County	\$465.31	83.0	\$514.75	80.0	\$621.73	67.0	\$645.71	66.0	\$673.87	67.0	\$834.18	55.0	\$859.15	59.0	\$893.61	59.0
Craig County	\$271.40	127.0	\$303.71	125.0	\$345.05	123.0	\$347.35	126.0	\$376.31	123.0	\$392.00	125.0	\$436.17	125.0	\$472.41	121.0
Culpeper County	\$576.67	60.0	\$685.90	54.0	\$731.70	53.0	\$704.25	56.0	\$698.03	63.0	\$725.91	67.0	\$796.90	67.0	\$780.60	73.0
Cumberland County	\$295.17	118.0	\$297.99	127.0	\$326.98	128.0	\$411.56	111.0	\$448.49	107.0	\$395.04	124.0	\$438.26	124.0	\$477.97	118.0
Dickenson County	\$558.66	62.0	\$597.19	65.0	\$605.36	68.0	\$638.30	67.0	\$822.30	46.0	\$715.08	71.0	\$638.30	89.0	\$600.31	98.0
Dinwiddie County	\$418.73	92.0	\$470.56	89.0	\$459.08	99.0	\$491.30	96.0	\$550.89	88.0	\$553.31	95.0	\$583.18	96.0	\$653.90	89.0
Essex County	\$445.97	87.0	\$556.67	70.0	\$560.19	78.0	\$587.26	76.0	\$608.90	77.0	\$601.65	86.0	\$674.81	82.0	\$715.11	82.0
Fairfax County	\$1,494.34	4.0	\$1,636.67	5.0	\$1,781.78	4.0	\$1,726.25	6.0	\$1,703.66	6.0	\$1,737.65	6.0	\$1,795.91	7.0	\$1,841.94	7.0
Fauquier County	\$691.04	42.0	\$821.27	35.0	\$928.74	30.0	\$993.01	27.0	\$1,023.07	28.0	\$1,127.08	25.0	\$1,222.78	22.0	\$1,315.47	21.0
Floyd County	\$339.91	109.0	\$386.82	107.0	\$393.59	111.0	\$418.18	109.0	\$447.20	108.0	\$468.14	113.0	\$539.46	104.0	\$516.97	113.0
Fluvanna County	\$471.29	76.0	\$487.96	87.0	\$525.93	84.0	\$530.34	87.0	\$546.55	89.0	\$579.27	92.0	\$671.38	84.0	\$676.02	88.0
Franklin County	\$351.70	106.0	\$401.07	106.0	\$422.13	106.0	\$422.51	107.0	\$441.72	110.0	\$499.82	105.0	\$516.36	108.0	\$545.82	107.0
Frederick County	\$589.83	57.0	\$665.97	56.0	\$711.89	56.0	\$687.26	61.0	\$751.94	57.0	\$886.23	46.0	\$949.46	49.0	\$1,007.32	48.0
Giles County	\$399.23	98.0	\$443.58	96.0	\$450.95	101.0	\$472.43	101.0	\$474.65	100.0	\$547.57	97.0	\$612.86	92.0	\$644.37	92.0
Gloucester County	\$539.76	64.0	\$591.68	66.0	\$629.17	66.0	\$637.88	68.0	\$666.25	71.0	\$717.18	70.0	\$739.78	75.0	\$771.77	75.0
Goochland County	\$603.47	54.0	\$677.87	55.0	\$666.36	61.0	\$663.15	64.0	\$674.92	66.0	\$797.19	58.0	\$867.57	58.0	\$903.93	58.0
Grayson County	\$232.52	135.0	\$243.15	136.0	\$302.49	132.0	\$331.58	129.0	\$325.28	131.0	\$350.92	132.0	\$402.92	128.0	\$395.94	130.0
Greene County	\$473.70	75.0	\$507.16	83.0	\$534.99	82.0	\$559.51	80.0	\$591.74	82.0	\$605.22	85.0	\$666.09	86.0	\$728.96	78.0

Table 4.2A: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Greenville County	\$466.55	82.0	\$510.78	82.0	\$561.54	77.0	\$468.90	102.0	\$462.58	104.0	\$481.40	110.0	\$551.48	100.0	\$605.82	96.0
Halifax County/2	\$279.31	124.0	\$317.33	121.0	\$337.69	126.0	\$354.35	123.0	\$392.10	121.0	\$469.40	111.0	\$490.90	115.0	\$470.43	122.0
Hanover County	\$679.73	45.0	\$723.84	46.0	\$738.15	50.0	\$750.79	49.0	\$788.85	51.0	\$828.16	56.0	\$890.02	55.0	\$961.29	54.0
Henrico County	\$887.29	18.0	\$951.34	22.0	\$1,003.45	23.0	\$1,005.72	25.0	\$1,025.26	26.0	\$1,058.73	30.0	\$1,115.78	31.0	\$1,165.06	32.0
Henry County	\$341.21	108.0	\$379.39	108.0	\$431.17	105.0	\$448.48	104.0	\$468.12	101.0	\$497.70	107.0	\$506.13	111.0	\$540.71	108.0
Highland County	\$470.15	78.0	\$526.38	77.0	\$554.74	79.0	\$562.88	78.0	\$608.43	78.0	\$648.13	77.0	\$748.41	72.0	\$783.20	72.0
Isle of Wight County	\$585.05	58.0	\$646.76	58.0	\$714.52	55.0	\$729.21	53.0	\$739.93	59.0	\$837.28	53.0	\$869.63	57.0	\$951.50	55.0
James City County	\$922.67	16.0	\$1,033.23	15.0	\$1,104.32	15.0	\$1,106.95	16.0	\$1,196.27	15.0	\$1,221.50	19.0	\$1,344.56	12.0	\$1,370.73	16.0
King and Queen County	\$428.47	90.0	\$480.16	88.0	\$539.34	81.0	\$537.20	83.0	\$768.50	56.0	\$743.38	65.0	\$704.32	78.0	\$819.67	67.0
King George County	\$537.64	65.0	\$604.78	64.0	\$633.06	65.0	\$682.42	62.0	\$692.27	64.0	\$769.49	59.0	\$832.91	61.0	\$892.02	60.0
King William County	\$455.38	84.0	\$505.14	85.0	\$511.05	88.0	\$512.86	90.0	\$537.12	92.0	\$584.72	90.0	\$619.08	90.0	\$690.53	86.0
Lancaster County	\$468.83	79.0	\$605.84	63.0	\$634.15	64.0	\$690.17	59.0	\$641.75	74.0	\$654.39	76.0	\$746.33	73.0	\$800.41	71.0
Lee County	\$270.13	129.0	\$274.90	132.0	\$308.57	131.0	\$305.33	133.0	\$321.55	133.0	\$345.72	133.0	\$371.18	133.0	\$370.53	133.0
Loudoun County	\$1,371.26	8.0	\$1,564.51	6.0	\$1,592.19	7.0	\$1,608.55	7.0	\$1,510.12	9.0	\$1,520.05	9.0	\$1,548.41	11.0	\$1,529.95	11.0
Louisa County	\$724.36	36.0	\$821.95	34.0	\$820.34	39.0	\$802.72	43.0	\$925.81	35.0	\$968.78	39.0	\$1,027.24	39.0	\$1,111.80	37.0
Lunenburg County	\$306.62	116.0	\$338.26	117.0	\$401.92	110.0	\$403.76	113.0	\$398.22	120.0	\$420.96	120.0	\$447.03	122.0	\$488.55	115.0
Madison County	\$394.69	101.0	\$439.76	97.0	\$448.36	102.0	\$488.86	98.0	\$494.28	97.0	\$527.09	100.0	\$559.98	99.0	\$603.11	97.0
Mathews County	\$451.27	85.0	\$528.96	76.0	\$553.17	80.0	\$562.87	79.0	\$556.06	86.0	\$635.17	80.0	\$670.96	85.0	\$805.08	69.0
Mecklenburg County	\$257.50	132.0	\$280.23	130.0	\$288.11	134.0	\$295.45	134.0	\$324.65	132.0	\$354.04	130.0	\$393.39	131.0	\$421.10	128.0
Middlesex County	\$489.03	71.0	\$557.25	69.0	\$589.75	71.0	\$602.43	72.0	\$680.21	65.0	\$688.22	74.0	\$729.04	76.0	\$803.48	70.0
Montgomery County	\$319.58	112.0	\$343.62	116.0	\$378.29	116.0	\$398.99	115.0	\$422.68	114.0	\$454.07	114.0	\$485.21	116.0	\$462.81	123.0
Nelson County	\$521.39	66.0	\$540.32	72.0	\$593.13	69.0	\$691.82	58.0	\$710.48	61.0	\$757.69	62.0	\$820.16	63.0	\$866.31	62.0
New Kent County	\$607.57	53.0	\$687.57	53.0	\$700.50	58.0	\$687.69	60.0	\$743.74	58.0	\$758.33	61.0	\$820.94	62.0	\$773.82	74.0
Northampton County	\$404.10	97.0	\$458.23	91.0	\$493.70	92.0	\$496.89	94.0	\$595.24	80.0	\$641.88	78.0	\$660.34	88.0	\$684.46	87.0
Northumberland County	\$501.54	69.0	\$525.48	78.0	\$581.22	73.0	\$582.05	77.0	\$594.96	81.0	\$690.29	73.0	\$807.65	66.0	\$812.85	68.0
Nottoway County	\$275.04	126.0	\$335.72	119.0	\$364.56	120.0	\$356.98	122.0	\$320.46	134.0	\$352.23	131.0	\$444.46	123.0	\$475.87	120.0
Orange County	\$471.18	77.0	\$529.23	75.0	\$561.92	76.0	\$590.45	75.0	\$604.25	79.0	\$629.73	82.0	\$741.41	74.0	\$725.73	80.0
Page County	\$265.68	131.0	\$292.99	128.0	\$300.19	133.0	\$320.76	131.0	\$348.02	126.0	\$354.54	129.0	\$399.80	129.0	\$437.97	125.0
Patrick County	\$302.86	117.0	\$305.29	124.0	\$332.30	127.0	\$330.26	130.0	\$337.17	129.0	\$382.08	127.0	\$406.34	127.0	\$428.28	127.0
Pittsylvania County	\$231.12	136.0	\$260.35	134.0	\$279.50	136.0	\$283.12	136.0	\$299.37	136.0	\$333.85	134.0	\$366.16	135.0	\$376.08	132.0
Powhatan County	\$375.92	104.0	\$414.35	103.0	\$479.25	94.0	\$492.81	95.0	\$487.69	99.0	\$569.79	93.0	\$595.70	93.0	\$639.09	93.0
Prince Edward County	\$270.61	128.0	\$300.46	126.0	\$325.59	129.0	\$350.16	125.0	\$381.72	122.0	\$396.77	123.0	\$456.02	120.0	\$484.79	117.0
Prince George County	\$430.62	89.0	\$437.14	99.0	\$451.37	100.0	\$490.98	97.0	\$467.03	102.0	\$512.35	102.0	\$512.59	109.0	\$587.99	100.0
Prince William County	\$1,080.71	13.0	\$1,240.39	11.0	\$1,327.01	12.0	\$1,306.02	13.0	\$1,298.32	14.0	\$1,289.03	15.0	\$1,329.09	15.0	\$1,347.52	19.0
Pulaski County	\$368.87	105.0	\$403.22	105.0	\$415.86	107.0	\$420.14	108.0	\$432.19	112.0	\$447.34	115.0	\$512.23	110.0	\$525.55	111.0
Rappahannock County	\$483.81	73.0	\$644.86	59.0	\$703.44	57.0	\$704.46	55.0	\$780.63	54.0	\$835.46	54.0	\$940.68	50.0	\$1,009.31	47.0
Richmond County	\$449.93	86.0	\$512.84	81.0	\$519.08	86.0	\$551.80	81.0	\$520.98	94.0	\$589.59	88.0	\$546.70	101.0	\$567.65	102.0
Roanoke County	\$720.48	37.0	\$782.87	40.0	\$802.78	41.0	\$859.36	38.0	\$881.24	40.0	\$1,003.65	36.0	\$1,042.31	37.0	\$1,070.72	40.0
Rockbridge County	\$468.76	80.0	\$538.75	73.0	\$690.32	59.0	\$621.98	71.0	\$667.31	70.0	\$747.03	64.0	\$795.03	68.0	\$849.89	66.0

Table 4.2A: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Rockingham County	\$408.40	94.0	\$454.65	92.0	\$534.37	83.0	\$526.85	88.0	\$552.74	87.0	\$623.64	83.0	\$665.63	87.0	\$727.35	79.0
Russell County	\$292.18	120.0	\$346.31	114.0	\$373.22	117.0	\$381.48	120.0	\$413.10	115.0	\$409.66	122.0	\$431.87	126.0	\$437.76	126.0
Scott County	\$254.83	133.0	\$275.46	131.0	\$285.14	135.0	\$287.80	135.0	\$314.25	135.0	\$302.25	136.0	\$321.94	136.0	\$341.38	135.0
Shenandoah County	\$397.52	99.0	\$451.62	93.0	\$501.78	90.0	\$531.94	86.0	\$540.78	90.0	\$613.38	84.0	\$672.84	83.0	\$704.50	84.0
Smyth County	\$281.32	123.0	\$286.11	129.0	\$339.30	125.0	\$351.29	124.0	\$375.30	124.0	\$428.40	117.0	\$461.24	119.0	\$455.34	124.0
Southampton County	\$382.10	102.0	\$428.35	102.0	\$466.55	97.0	\$507.01	91.0	\$523.62	93.0	\$554.31	94.0	\$582.30	97.0	\$610.75	95.0
Spotsylvania County	\$684.51	44.0	\$719.95	47.0	\$736.46	51.0	\$806.57	42.0	\$924.33	37.0	\$970.75	37.0	\$1,014.56	42.0	\$1,044.86	44.0
Stafford County	\$757.09	33.0	\$851.94	30.0	\$868.53	35.0	\$869.06	37.0	\$880.69	41.0	\$933.86	42.0	\$1,040.76	38.0	\$1,062.17	43.0
Surry County	\$1,309.90	9.0	\$1,373.82	9.0	\$1,539.07	8.0	\$1,540.67	8.0	\$1,687.79	7.0	\$1,643.26	7.0	\$1,865.03	6.0	\$1,912.31	6.0
Sussex County	\$397.21	100.0	\$430.31	101.0	\$476.47	96.0	\$499.45	93.0	\$564.92	83.0	\$505.29	104.0	\$932.70	51.0	\$1,030.42	45.0
Tazewell County	\$341.61	107.0	\$365.46	111.0	\$385.63	114.0	\$401.19	114.0	\$407.62	116.0	\$426.61	118.0	\$451.36	121.0	\$477.25	119.0
Warren County	\$406.38	96.0	\$403.83	104.0	\$411.61	108.0	\$428.75	106.0	\$457.25	105.0	\$529.53	99.0	\$585.30	95.0	\$646.27	91.0
Washington County	\$315.54	113.0	\$376.37	109.0	\$389.69	112.0	\$413.20	110.0	\$431.91	113.0	\$469.03	112.0	\$499.69	112.0	\$530.83	110.0
Westmoreland County	\$381.50	103.0	\$438.70	98.0	\$478.42	95.0	\$500.73	92.0	\$505.49	96.0	\$548.90	96.0	\$579.98	98.0	\$650.58	90.0
Wise County	\$485.23	72.0	\$515.94	79.0	\$490.39	93.0	\$458.31	103.0	\$465.62	103.0	\$519.59	101.0	\$538.96	105.0	\$550.78	106.0
Wythe County	\$314.49	114.0	\$330.30	120.0	\$440.18	104.0	\$445.63	105.0	\$445.75	109.0	\$509.07	103.0	\$589.14	94.0	\$564.00	103.0
York County	\$644.86	51.0	\$713.99	50.0	\$756.59	46.0	\$770.57	47.0	\$802.99	48.0	\$892.54	44.0	\$995.71	45.0	\$1,062.49	42.0
Alexandria City	\$1,714.74	2.0	\$1,802.34	3.0	\$1,958.13	2.0	\$1,945.31	2.0	\$1,911.65	3.0	\$1,961.87	3.0	\$2,008.31	4.0	\$2,029.74	3.0
Bedford City	\$510.80	68.0	\$545.34	71.0	\$583.74	72.0	\$602.09	73.0	\$671.99	68.0	\$810.69	57.0	\$812.48	64.0	\$863.59	64.0
Bristol City	\$652.31	50.0	\$703.51	52.0	\$739.24	49.0	\$798.67	44.0	\$856.24	42.0	\$882.98	47.0	\$1,024.44	40.0	\$1,073.98	39.0
Buena Vista City	\$601.76	55.0	\$622.29	60.0	\$638.54	63.0	\$655.83	65.0	\$662.75	72.0	\$724.07	68.0	\$833.78	60.0	\$864.36	63.0
Charlottesville City	\$980.39	15.0	\$1,070.51	14.0	\$1,109.30	14.0	\$1,117.77	15.0	\$1,174.09	16.0	\$1,268.36	16.0	\$1,311.10	16.0	\$1,384.45	14.0
Chesapeake City	\$869.10	23.0	\$957.02	20.0	\$1,024.06	21.0	\$1,041.54	22.0	\$1,104.63	20.0	\$1,124.63	26.0	\$1,172.70	27.0	\$1,199.82	28.0
Clifton Forge City	\$512.21	67.0	\$558.84	68.0	\$590.24	70.0	\$635.21	69.0	\$646.83	73.0	\$692.23	72.0	\$763.53	70.0	\$742.83	77.0
Colonial Heights City	\$853.79	24.0	\$953.71	21.0	\$1,068.92	16.0	\$1,100.38	17.0	\$1,126.18	18.0	\$1,207.69	20.0	\$1,335.02	14.0	\$1,445.92	12.0
Covington City	\$785.66	31.0	\$853.08	29.0	\$957.31	25.0	\$1,052.66	21.0	\$1,120.88	19.0	\$1,178.83	22.0	\$1,200.07	25.0	\$1,275.95	23.0
Danville City	\$496.48	70.0	\$529.90	74.0	\$576.77	75.0	\$598.53	74.0	\$621.67	76.0	\$658.80	75.0	\$699.72	79.0	\$748.46	76.0
Emporia City	\$869.84	22.0	\$911.89	24.0	\$958.70	24.0	\$1,019.76	23.0	\$1,066.57	23.0	\$1,100.30	27.0	\$1,218.99	23.0	\$1,366.33	18.0
Fairfax City	\$1,682.96	3.0	\$1,873.83	1.0	\$1,899.67	3.0	\$1,895.64	3.0	\$1,855.23	4.0	\$1,941.46	4.0	\$2,019.83	3.0	\$2,104.27	2.0
Falls Church City	\$1,734.91	1.0	\$1,854.54	2.0	\$2,116.36	1.0	\$2,332.11	1.0	\$2,385.60	1.0	\$2,423.19	1.0	\$2,503.73	1.0	\$2,627.75	1.0
Franklin City	\$684.69	43.0	\$726.28	44.0	\$748.09	48.0	\$811.21	41.0	\$845.52	44.0	\$926.84	43.0	\$1,013.99	43.0	\$1,004.80	49.0
Fredericksburg City	\$1,135.04	12.0	\$1,237.04	12.0	\$1,336.47	10.0	\$1,281.19	14.0	\$1,390.86	12.0	\$1,369.79	12.0	\$1,564.65	10.0	\$1,552.68	10.0
Galax City	\$807.31	27.0	\$825.53	33.0	\$1,012.57	22.0	\$989.08	28.0	\$1,022.32	29.0	\$1,142.05	24.0	\$1,289.71	19.0	\$1,261.88	24.0
Hampton City	\$746.86	34.0	\$816.91	36.0	\$826.40	38.0	\$842.75	39.0	\$883.47	39.0	\$949.24	41.0	\$1,010.55	44.0	\$1,070.47	41.0
Harrisonburg City	\$675.66	46.0	\$734.48	43.0	\$777.08	44.0	\$777.55	46.0	\$839.78	45.0	\$891.95	45.0	\$950.90	47.0	\$972.31	53.0
Hopewell City	\$800.34	28.0	\$864.61	28.0	\$940.07	28.0	\$953.66	31.0	\$1,025.25	27.0	\$1,043.47	31.0	\$1,130.88	30.0	\$1,198.17	29.0
Lexington City	\$576.85	59.0	\$608.62	62.0	\$670.76	60.0	\$699.63	57.0	\$719.80	60.0	\$757.54	63.0	\$792.13	69.0	\$875.72	61.0
Lynchburg City	\$794.30	29.0	\$906.70	26.0	\$898.81	31.0	\$988.31	29.0	\$1,042.35	25.0	\$1,157.39	23.0	\$1,247.43	21.0	\$1,244.57	25.0
Manassas City	\$1,376.13	7.0	\$1,463.26	8.0	\$1,489.85	9.0	\$1,402.45	10.0	\$1,359.89	13.0	\$1,293.61	13.0	\$1,266.11	20.0	\$1,339.15	20.0

Table 4.2A: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989		FY1990		FY1991		FY1992		FY1993		FY1994		FY1995		FY1996	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4
Manassas Park City	\$880.11	19.0	\$998.70	18.0	\$1,033.17	19.0	\$1,015.17	24.0	\$1,045.92	24.0	\$1,191.68	21.0	\$1,182.12	26.0	\$1,187.21	31.0
Martinsville City	\$639.86	52.0	\$725.68	45.0	\$736.43	52.0	\$730.73	52.0	\$789.27	50.0	\$967.85	40.0	\$1,096.98	33.0	\$1,138.66	34.0
Newport News City	\$792.60	30.0	\$833.15	31.0	\$878.25	33.0	\$918.76	34.0	\$934.08	34.0	\$1,030.97	33.0	\$1,084.63	34.0	\$1,142.40	33.0
Norfolk City	\$776.52	32.0	\$829.71	32.0	\$867.08	36.0	\$936.09	33.0	\$959.81	33.0	\$1,038.36	32.0	\$1,137.13	29.0	\$1,192.44	30.0
Norton City	\$710.76	38.0	\$799.04	38.0	\$849.00	37.0	\$905.95	35.0	\$999.72	31.0	\$1,069.19	28.0	\$1,100.32	32.0	\$1,121.94	36.0
Petersburg City	\$707.93	39.0	\$742.76	42.0	\$788.69	42.0	\$790.64	45.0	\$817.71	47.0	\$864.21	50.0	\$906.37	54.0	\$905.56	57.0
Poquoson City	\$592.93	56.0	\$656.12	57.0	\$717.61	54.0	\$719.30	54.0	\$788.08	52.0	\$851.70	51.0	\$957.07	46.0	\$986.03	52.0
Portsmouth City	\$730.16	35.0	\$811.86	37.0	\$811.77	40.0	\$821.89	40.0	\$853.84	43.0	\$868.67	48.0	\$912.15	53.0	\$993.64	51.0
Radford City	\$410.55	93.0	\$433.06	100.0	\$447.47	103.0	\$487.05	99.0	\$487.87	98.0	\$499.70	106.0	\$530.40	107.0	\$592.21	99.0
Richmond City	\$1,289.08	10.0	\$1,286.22	10.0	\$1,327.36	11.0	\$1,354.97	12.0	\$1,391.85	11.0	\$1,516.02	10.0	\$1,590.47	9.0	\$1,599.89	9.0
Roanoke City	\$878.06	20.0	\$967.94	19.0	\$1,029.13	20.0	\$1,065.52	20.0	\$1,086.76	21.0	\$1,261.65	17.0	\$1,292.16	18.0	\$1,383.58	15.0
Salem City	\$892.53	17.0	\$1,010.02	17.0	\$949.64	26.0	\$1,094.18	18.0	\$1,153.19	17.0	\$1,293.33	14.0	\$1,342.33	13.0	\$1,435.42	13.0
South Boston City/2	\$563.88	61.0	\$610.05	61.0	\$648.05	62.0	\$666.80	63.0	\$707.64	62.0	\$727.06	66.0	\$755.48	71.0	-----	----
Staunton City	\$654.51	47.0	\$707.28	51.0	\$760.34	45.0	\$766.83	48.0	\$796.71	49.0	\$866.23	49.0	\$950.85	48.0	\$1,001.86	50.0
Suffolk City	\$652.72	48.0	\$717.32	48.0	\$751.19	47.0	\$749.12	50.0	\$778.56	55.0	\$843.14	52.0	\$873.69	56.0	\$938.97	56.0
Virginia Beach City	\$843.65	25.0	\$889.06	27.0	\$897.39	32.0	\$937.98	32.0	\$921.95	38.0	\$1,010.78	35.0	\$1,056.65	36.0	\$1,131.65	35.0
Waynesboro City	\$837.24	26.0	\$911.73	25.0	\$944.85	27.0	\$993.18	26.0	\$1,011.13	30.0	\$1,066.70	29.0	\$1,160.81	28.0	\$1,224.01	26.0
Williamsburg City	\$1,149.29	11.0	\$1,201.77	13.0	\$1,281.32	13.0	\$1,368.40	11.0	\$1,449.40	10.0	\$1,543.74	8.0	\$1,608.17	8.0	\$1,700.53	8.0
Winchester City	\$994.46	14.0	\$1,017.99	16.0	\$1,035.72	18.0	\$1,073.71	19.0	\$1,082.34	22.0	\$1,231.98	18.0	\$1,218.26	24.0	\$1,219.29	27.0

1
As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2
South Boston City reverted to town status on July 1, 1995. Accordingly, the Halifax County profile relative to FY1996 captures the revenue and population effects of South Boston's municipal reclassification.

3
The rank score of a given locality may vary from 1 (highest per capita amount) to 136 (lowest per capita amount).

4
The highest and lowest per capita values in the statewide distribution are ranked 1 and 135, respectively.

Staff, Commission on Local Government

Table 4.2B: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Accomack County	\$714.77	91.0	\$633.29	106.0	\$639.70	108.0	\$637.36	111.0	\$648.23	113.0	\$656.60	115.0	\$750.96	105.0	\$812.24	104.0
Albemarle County	\$1,138.25	39.0	\$1,177.35	44.0	\$1,226.41	46.0	\$1,272.68	42.0	\$1,285.74	44.0	\$1,338.58	38.0	\$1,423.72	36.0	\$1,541.80	34.0
Alleghany County/2	\$1,128.83	41.0	\$1,193.18	41.0	\$1,285.33	38.0	\$1,316.80	38.0	\$1,504.94	27.0	\$1,176.51	57.0	\$1,126.36	63.0	\$1,175.88	66.0
Amelia County	\$822.49	75.0	\$868.01	74.0	\$855.46	85.0	\$750.78	97.0	\$763.23	100.0	\$760.51	100.0	\$804.22	99.0	\$848.73	101.0
Amherst County	\$573.21	110.0	\$586.63	112.0	\$619.59	112.0	\$609.84	116.0	\$724.34	106.0	\$690.93	110.0	\$728.22	111.0	\$827.08	102.0
Appomattox County	\$516.30	120.0	\$584.61	114.0	\$551.78	123.0	\$579.53	120.0	\$657.99	111.0	\$641.75	118.0	\$695.29	115.0	\$701.39	121.0
Arlington County	\$2,066.02	4.0	\$2,129.95	6.0	\$2,218.72	5.0	\$2,329.41	4.0	\$2,485.13	4.0	\$2,712.39	3.0	\$2,753.83	3.0	\$2,978.21	3.0
Augusta County	\$710.86	92.0	\$728.17	90.0	\$752.88	96.0	\$753.88	96.0	\$796.81	96.0	\$817.53	94.0	\$841.04	96.0	\$862.98	98.0
Bath County	\$2,122.97	3.0	\$2,294.58	3.0	\$2,003.02	8.0	\$2,380.99	3.0	\$2,571.02	3.0	\$2,430.61	6.0	\$2,455.76	6.0	\$2,348.45	9.0
Bedford County	\$601.80	106.0	\$722.83	91.0	\$786.78	92.0	\$804.61	89.0	\$875.35	87.0	\$874.65	90.0	\$905.20	90.0	\$950.20	91.0
Bland County	\$445.45	131.0	\$461.80	129.0	\$583.31	120.0	\$536.73	130.0	\$570.02	129.0	\$574.61	129.0	\$645.10	126.0	\$862.53	99.0
Botetourt County	\$751.39	85.0	\$788.88	84.0	\$889.81	76.0	\$867.77	82.0	\$904.04	82.0	\$922.66	79.0	\$1,021.27	77.0	\$1,020.39	85.0
Brunswick County	\$566.78	113.0	\$548.56	120.0	\$596.47	118.0	\$563.24	121.0	\$583.92	126.0	\$560.43	130.0	\$564.77	130.0	\$676.04	123.0
Buchanan County	\$951.83	59.0	\$950.22	67.0	\$940.01	73.0	\$965.93	71.0	\$1,141.01	59.0	\$993.46	75.0	\$1,104.64	67.0	\$1,315.21	56.0
Buckingham County	\$431.16	133.0	\$437.37	134.0	\$471.03	132.0	\$473.20	133.0	\$553.09	132.0	\$590.08	125.0	\$658.04	124.0	\$617.50	129.0
Campbell County	\$619.48	103.0	\$656.04	104.0	\$654.22	106.0	\$657.58	108.0	\$702.39	109.0	\$716.29	105.0	\$730.98	109.0	\$798.63	106.0
Caroline County	\$728.06	88.0	\$782.63	85.0	\$800.77	91.0	\$833.97	86.0	\$851.69	92.0	\$891.32	86.0	\$983.48	82.0	\$1,062.32	78.0
Carroll County	\$487.68	125.0	\$530.54	125.0	\$612.49	114.0	\$665.16	107.0	\$643.35	115.0	\$676.50	112.0	\$697.71	113.0	\$751.38	112.0
Charles City County	\$1,327.26	24.0	\$1,393.28	24.0	\$1,413.27	26.0	\$1,346.46	34.0	\$1,485.82	28.0	\$1,279.09	43.0	\$1,422.55	37.0	\$1,401.19	47.0
Charlotte County	\$593.50	107.0	\$632.54	107.0	\$635.36	110.0	\$640.69	110.0	\$681.98	110.0	\$661.77	114.0	\$708.13	112.0	\$729.27	115.0
Chesterfield County	\$1,164.46	38.0	\$1,202.88	40.0	\$1,226.74	45.0	\$1,262.71	44.0	\$1,289.37	42.0	\$1,300.87	42.0	\$1,346.80	44.0	\$1,413.16	44.0
Clarke County	\$977.16	57.0	\$975.86	64.0	\$1,044.09	62.0	\$1,088.37	62.0	\$1,141.06	58.0	\$1,177.45	56.0	\$1,157.37	60.0	\$1,095.51	76.0
Craig County	\$511.94	122.0	\$534.94	123.0	\$625.01	111.0	\$687.69	105.0	\$615.54	123.0	\$780.12	99.0	\$736.57	107.0	\$808.46	105.0
Culpeper County	\$865.34	70.0	\$897.63	71.0	\$957.41	69.0	\$989.92	67.0	\$1,024.48	68.0	\$1,030.87	69.0	\$1,096.81	69.0	\$1,255.95	61.0
Cumberland County	\$565.07	114.0	\$584.89	113.0	\$699.65	102.0	\$681.44	106.0	\$824.70	94.0	\$818.77	93.0	\$886.95	92.0	\$931.16	92.0
Dickenson County	\$693.69	94.0	\$660.72	101.0	\$680.89	104.0	\$790.28	92.0	\$892.50	84.0	\$919.07	80.0	\$924.66	88.0	\$970.31	88.0
Dinwiddie County	\$719.14	90.0	\$721.89	92.0	\$763.46	95.0	\$769.05	94.0	\$862.77	90.0	\$870.43	91.0	\$900.42	91.0	\$878.08	96.0
Essex County	\$782.30	79.0	\$818.85	80.0	\$864.91	83.0	\$1,019.31	65.0	\$901.60	83.0	\$903.74	82.0	\$944.23	86.0	\$1,043.69	81.0
Fairfax County	\$1,961.18	7.0	\$1,995.58	7.0	\$2,086.48	6.0	\$2,121.11	8.0	\$2,206.47	8.0	\$2,245.91	9.0	\$2,397.58	7.0	\$2,514.43	7.0
Fauquier County	\$1,362.00	22.0	\$1,789.49	10.0	\$1,505.53	20.0	\$1,487.79	23.0	\$1,541.87	24.0	\$1,592.50	23.0	\$1,705.50	20.0	\$1,781.88	21.0
Floyd County	\$572.20	111.0	\$586.99	110.0	\$601.12	116.0	\$612.59	115.0	\$638.41	116.0	\$643.89	117.0	\$692.71	116.0	\$707.10	119.0
Fluvanna County	\$736.04	87.0	\$768.74	87.0	\$779.15	93.0	\$762.80	95.0	\$788.51	98.0	\$748.93	102.0	\$778.59	101.0	\$788.29	108.0
Franklin County	\$607.89	105.0	\$600.53	109.0	\$642.52	107.0	\$647.41	109.0	\$713.34	107.0	\$702.63	109.0	\$750.67	106.0	\$797.07	107.0
Frederick County	\$1,083.76	45.0	\$1,097.27	52.0	\$1,111.59	56.0	\$1,144.97	56.0	\$1,185.28	54.0	\$1,128.57	61.0	\$1,216.28	56.0	\$1,315.60	55.0
Giles County	\$673.57	96.0	\$672.16	99.0	\$678.31	105.0	\$736.63	99.0	\$729.77	104.0	\$714.82	106.0	\$731.76	108.0	\$786.97	109.0
Gloucester County	\$818.96	76.0	\$883.50	73.0	\$934.01	74.0	\$920.50	75.0	\$992.03	74.0	\$1,000.53	72.0	\$1,147.23	62.0	\$1,154.07	69.0
Goochland County	\$940.97	62.0	\$1,074.11	54.0	\$1,337.86	33.0	\$1,321.42	37.0	\$1,389.04	33.0	\$1,390.27	35.0	\$1,422.16	38.0	\$1,504.38	36.0
Grayson County	\$465.21	127.0	\$453.17	131.0	\$533.70	128.0	\$542.69	128.0	\$620.39	120.0	\$632.12	120.0	\$658.40	123.0	\$709.87	117.0
Greene County	\$766.16	82.0	\$778.30	86.0	\$879.88	79.0	\$900.03	78.0	\$922.54	80.0	\$906.60	81.0	\$957.27	84.0	\$1,022.87	84.0

Table 4.2B: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Greenville County	\$682.60	95.0	\$694.84	96.0	\$808.58	89.0	\$881.71	79.0	\$844.74	93.0	\$807.67	96.0	\$866.35	95.0	\$856.35	100.0
Halifax County/2	\$535.29	116.0	\$532.87	124.0	\$543.18	125.0	\$543.36	127.0	\$596.19	125.0	\$595.38	124.0	\$667.60	120.0	\$708.79	118.0
Hanover County	\$1,051.61	51.0	\$1,099.74	51.0	\$1,133.75	52.0	\$1,155.57	54.0	\$1,248.04	46.0	\$1,230.74	51.0	\$1,252.90	53.0	\$1,369.01	51.0
Henrico County	\$1,218.41	30.0	\$1,272.77	31.0	\$1,342.43	32.0	\$1,359.12	33.0	\$1,423.86	31.0	\$1,401.48	34.0	\$1,453.57	33.0	\$1,564.03	33.0
Henry County	\$570.09	112.0	\$571.32	118.0	\$636.59	109.0	\$624.09	114.0	\$635.17	117.0	\$675.68	113.0	\$695.92	114.0	\$732.34	114.0
Highland County	\$873.34	69.0	\$897.80	70.0	\$874.35	82.0	\$930.47	74.0	\$979.70	75.0	\$999.64	74.0	\$1,060.25	73.0	\$1,228.93	63.0
Isle of Wight County	\$1,067.61	49.0	\$1,072.00	55.0	\$1,122.26	55.0	\$1,105.77	59.0	\$1,096.89	62.0	\$1,116.93	62.0	\$1,198.21	59.0	\$1,281.80	59.0
James City County	\$1,458.09	16.0	\$1,581.06	15.0	\$1,632.78	14.0	\$1,790.58	11.0	\$1,789.36	14.0	\$1,793.85	17.0	\$1,896.24	15.0	\$1,909.94	17.0
King and Queen County	\$896.00	67.0	\$957.05	66.0	\$1,089.42	58.0	\$1,262.65	45.0	\$1,228.32	48.0	\$1,242.87	49.0	\$1,331.25	45.0	\$1,403.54	46.0
King George County	\$896.37	66.0	\$1,133.72	47.0	\$1,357.86	31.0	\$1,335.49	35.0	\$1,304.88	40.0	\$1,340.06	37.0	\$1,452.69	34.0	\$1,473.99	38.0
King William County	\$773.83	81.0	\$749.07	89.0	\$777.60	94.0	\$792.16	91.0	\$859.11	91.0	\$876.04	88.0	\$912.35	89.0	\$969.67	89.0
Lancaster County	\$816.30	78.0	\$858.66	78.0	\$881.65	78.0	\$850.91	85.0	\$891.18	85.0	\$952.32	77.0	\$1,007.19	79.0	\$1,060.38	79.0
Lee County	\$390.12	134.0	\$438.61	133.0	\$386.23	135.0	\$392.67	135.0	\$426.46	135.0	\$417.57	134.0	\$418.03	134.0	\$423.22	134.0
Loudoun County	\$1,573.46	11.0	\$1,775.23	11.0	\$1,794.22	10.0	\$1,881.51	10.0	\$2,162.84	10.0	\$2,278.23	8.0	\$2,391.60	8.0	\$2,591.13	6.0
Louisa County	\$1,182.30	35.0	\$1,249.54	35.0	\$1,231.28	43.0	\$1,284.19	41.0	\$1,212.44	50.0	\$1,222.36	52.0	\$1,237.90	55.0	\$1,362.97	52.0
Lunenburg County	\$520.71	118.0	\$547.30	121.0	\$538.07	126.0	\$555.14	125.0	\$558.53	131.0	\$534.39	131.0	\$556.59	132.0	\$601.08	130.0
Madison County	\$659.66	98.0	\$698.92	95.0	\$738.07	97.0	\$736.48	100.0	\$871.66	88.0	\$922.75	78.0	\$975.46	83.0	\$1,036.94	83.0
Mathews County	\$837.84	73.0	\$861.93	77.0	\$904.74	75.0	\$1,002.90	66.0	\$1,020.90	70.0	\$1,019.30	70.0	\$1,102.40	68.0	\$1,097.29	75.0
Mecklenburg County	\$456.25	130.0	\$463.53	128.0	\$503.81	130.0	\$547.00	126.0	\$634.48	118.0	\$722.69	103.0	\$765.92	103.0	\$668.56	125.0
Middlesex County	\$852.10	72.0	\$916.35	68.0	\$953.87	71.0	\$982.63	69.0	\$1,019.11	72.0	\$1,058.99	64.0	\$1,121.35	64.0	\$1,156.73	68.0
Montgomery County	\$514.87	121.0	\$535.19	122.0	\$558.87	122.0	\$557.79	123.0	\$613.35	124.0	\$614.99	122.0	\$665.65	121.0	\$697.01	122.0
Nelson County	\$925.94	64.0	\$1,004.73	60.0	\$1,023.75	63.0	\$1,269.83	43.0	\$1,070.33	64.0	\$1,040.23	66.0	\$1,095.51	70.0	\$1,232.83	62.0
New Kent County	\$947.89	61.0	\$977.96	62.0	\$974.69	68.0	\$969.10	70.0	\$1,022.33	69.0	\$1,031.55	68.0	\$1,054.29	75.0	\$1,160.47	67.0
Northampton County	\$753.86	84.0	\$862.82	76.0	\$822.53	88.0	\$854.03	84.0	\$888.65	86.0	\$875.13	89.0	\$988.43	81.0	\$1,054.15	80.0
Northumberland County	\$852.62	71.0	\$841.84	79.0	\$881.84	77.0	\$867.71	83.0	\$997.88	73.0	\$1,039.58	67.0	\$1,077.25	72.0	\$1,127.34	74.0
Nottoway County	\$500.69	124.0	\$516.55	127.0	\$574.31	121.0	\$560.31	122.0	\$574.14	127.0	\$578.47	128.0	\$595.28	128.0	\$597.72	131.0
Orange County	\$781.89	80.0	\$802.39	81.0	\$858.93	84.0	\$918.89	76.0	\$933.55	78.0	\$999.85	73.0	\$1,056.18	74.0	\$1,145.72	71.0
Page County	\$469.39	126.0	\$580.57	116.0	\$537.05	127.0	\$606.32	117.0	\$736.34	103.0	\$712.92	108.0	\$683.23	118.0	\$714.68	116.0
Patrick County	\$463.29	129.0	\$439.70	132.0	\$465.17	133.0	\$523.58	131.0	\$574.12	128.0	\$580.13	127.0	\$576.87	129.0	\$628.34	128.0
Pittsylvania County	\$444.43	132.0	\$459.55	130.0	\$479.13	131.0	\$479.99	132.0	\$503.63	133.0	\$513.01	132.0	\$535.16	133.0	\$554.62	132.0
Powhatan County	\$703.61	93.0	\$720.49	93.0	\$806.08	90.0	\$811.16	88.0	\$1,089.99	63.0	\$902.95	83.0	\$996.12	80.0	\$1,037.69	82.0
Prince Edward County	\$522.56	117.0	\$586.65	111.0	\$608.76	115.0	\$631.07	113.0	\$627.87	119.0	\$605.36	123.0	\$625.48	127.0	\$669.89	124.0
Prince George County	\$584.10	109.0	\$643.85	105.0	\$690.87	103.0	\$748.98	98.0	\$726.62	105.0	\$758.21	101.0	\$762.98	104.0	\$743.01	113.0
Prince William County	\$1,385.43	21.0	\$1,440.81	20.0	\$1,464.56	22.0	\$1,511.22	22.0	\$1,594.57	21.0	\$1,607.13	22.0	\$1,695.53	21.0	\$1,790.32	20.0
Pulaski County	\$562.71	115.0	\$659.73	102.0	\$702.77	100.0	\$728.70	102.0	\$742.26	102.0	\$814.46	95.0	\$815.61	98.0	\$923.53	93.0
Rappahannock County	\$1,080.48	46.0	\$1,208.89	39.0	\$1,228.14	44.0	\$1,151.47	55.0	\$1,200.78	51.0	\$1,203.19	54.0	\$1,256.91	52.0	\$1,414.95	43.0
Richmond County	\$639.77	101.0	\$671.07	100.0	\$824.54	87.0	\$812.68	87.0	\$803.60	95.0	\$791.37	98.0	\$816.70	97.0	\$889.87	95.0
Roanoke County	\$1,112.90	43.0	\$1,173.70	45.0	\$1,163.64	48.0	\$1,186.26	50.0	\$1,175.36	56.0	\$1,215.37	53.0	\$1,283.68	49.0	\$1,342.01	54.0
Rockbridge County	\$875.35	68.0	\$893.32	72.0	\$955.24	70.0	\$955.84	72.0	\$1,042.13	66.0	\$1,014.34	71.0	\$1,077.82	71.0	\$1,210.92	64.0

Table 4.2B: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Rockingham County	\$757.17	83.0	\$797.11	82.0	\$874.71	81.0	\$916.04	77.0	\$929.31	79.0	\$884.53	87.0	\$948.12	85.0	\$975.59	87.0
Russell County	\$464.03	128.0	\$548.98	119.0	\$528.57	129.0	\$539.86	129.0	\$559.16	130.0	\$581.55	126.0	\$656.84	125.0	\$657.05	127.0
Scott County	\$384.55	135.0	\$392.86	135.0	\$389.30	134.0	\$412.88	134.0	\$474.28	134.0	\$473.48	133.0	\$556.99	131.0	\$554.08	133.0
Shenandoah County	\$722.54	89.0	\$757.83	88.0	\$1,007.77	65.0	\$793.58	90.0	\$794.47	97.0	\$837.96	92.0	\$875.87	94.0	\$905.28	94.0
Smyth County	\$519.99	119.0	\$578.43	117.0	\$600.89	117.0	\$605.25	118.0	\$617.85	122.0	\$623.73	121.0	\$671.18	119.0	\$703.81	120.0
Southampton County	\$665.72	97.0	\$689.78	97.0	\$727.65	99.0	\$704.63	103.0	\$750.33	101.0	\$714.15	107.0	\$770.88	102.0	\$820.36	103.0
Spotsylvania County	\$1,077.12	47.0	\$1,062.34	56.0	\$1,127.46	53.0	\$1,180.15	51.0	\$1,235.91	47.0	\$1,249.50	46.0	\$1,246.66	54.0	\$1,297.99	57.0
Stafford County	\$1,069.33	48.0	\$1,105.08	50.0	\$1,147.28	50.0	\$1,230.35	47.0	\$1,323.49	38.0	\$1,343.17	36.0	\$1,351.44	43.0	\$1,437.64	41.0
Surry County	\$2,054.50	5.0	\$2,148.12	4.0	\$2,222.62	4.0	\$2,253.21	6.0	\$2,318.19	6.0	\$2,513.67	4.0	\$2,299.80	9.0	\$2,413.30	8.0
Sussex County	\$971.00	58.0	\$996.66	61.0	\$1,270.73	40.0	\$734.81	101.0	\$910.88	81.0	\$899.53	84.0	\$1,035.08	76.0	\$1,360.91	53.0
Tazewell County	\$511.88	123.0	\$523.10	126.0	\$545.75	124.0	\$555.18	124.0	\$618.02	121.0	\$646.46	116.0	\$689.71	117.0	\$661.36	126.0
Warren County	\$746.36	86.0	\$793.75	83.0	\$876.68	80.0	\$880.41	80.0	\$942.66	77.0	\$981.59	76.0	\$1,020.59	78.0	\$1,093.12	77.0
Washington County	\$588.37	108.0	\$623.16	108.0	\$619.27	113.0	\$634.42	112.0	\$646.15	114.0	\$679.06	111.0	\$730.60	110.0	\$776.86	110.0
Westmoreland County	\$659.31	99.0	\$702.39	94.0	\$830.31	86.0	\$868.68	81.0	\$786.47	99.0	\$794.38	97.0	\$934.29	87.0	\$980.04	86.0
Wise County	\$610.25	104.0	\$583.93	115.0	\$594.84	119.0	\$604.52	119.0	\$654.35	112.0	\$633.77	119.0	\$661.98	122.0	\$757.93	111.0
Wythe County	\$639.06	102.0	\$672.61	98.0	\$732.68	98.0	\$785.76	93.0	\$864.71	89.0	\$895.16	85.0	\$883.45	93.0	\$964.32	90.0
York County	\$1,137.69	40.0	\$1,298.78	28.0	\$1,257.51	42.0	\$1,310.12	39.0	\$1,297.27	41.0	\$1,321.24	40.0	\$1,359.53	41.0	\$1,456.59	40.0
Alexandria City	\$2,048.18	6.0	\$2,132.36	5.0	\$2,269.79	3.0	\$2,322.19	5.0	\$2,419.81	5.0	\$2,447.56	5.0	\$2,524.33	4.0	\$2,776.55	4.0
Bedford City	\$948.34	60.0	\$1,124.19	49.0	\$1,156.49	49.0	\$1,212.40	48.0	\$1,180.97	55.0	\$1,167.44	59.0	\$1,216.15	57.0	\$1,210.44	65.0
Bristol City	\$1,203.15	31.0	\$1,239.81	36.0	\$1,373.12	30.0	\$1,474.24	25.0	\$1,563.26	23.0	\$1,563.34	25.0	\$1,640.89	23.0	\$1,723.46	24.0
Buena Vista City	\$930.90	63.0	\$1,046.65	57.0	\$1,018.54	64.0	\$1,025.88	64.0	\$1,055.15	65.0	\$1,081.71	63.0	\$1,118.54	65.0	\$1,143.88	72.0
Charlottesville City	\$1,461.41	15.0	\$1,598.64	14.0	\$1,672.68	13.0	\$1,747.36	13.0	\$1,837.72	13.0	\$1,892.68	13.0	\$1,984.75	13.0	\$2,233.33	10.0
Chesapeake City	\$1,289.25	27.0	\$1,344.32	27.0	\$1,378.46	28.0	\$1,406.82	30.0	\$1,425.35	30.0	\$1,450.55	30.0	\$1,544.49	28.0	\$1,647.72	28.0
Clifton Forge City/2	\$836.19	74.0	\$913.79	69.0	\$979.88	67.0	\$935.02	73.0	\$973.09	76.0	-----	----	-----	----	-----	----
Colonial Heights City	\$1,549.14	12.0	\$1,625.57	13.0	\$1,704.72	12.0	\$1,735.55	15.0	\$1,844.71	12.0	\$1,891.52	14.0	\$1,928.22	14.0	\$2,049.01	14.0
Covington City	\$1,355.07	23.0	\$1,457.97	19.0	\$1,618.96	15.0	\$1,744.00	14.0	\$1,736.00	17.0	\$1,795.60	15.0	\$1,857.67	16.0	\$1,944.16	16.0
Danville City	\$817.49	77.0	\$867.53	75.0	\$947.33	72.0	\$983.99	68.0	\$1,027.96	67.0	\$1,047.81	65.0	\$1,108.41	66.0	\$1,136.40	73.0
Emporia City	\$1,409.66	18.0	\$1,484.28	17.0	\$1,613.04	16.0	\$1,683.46	16.0	\$1,761.17	15.0	\$1,750.75	19.0	\$1,799.63	17.0	\$2,005.17	15.0
Fairfax City	\$2,344.67	2.0	\$2,376.46	2.0	\$2,480.26	2.0	\$2,569.03	2.0	\$2,743.46	2.0	\$2,716.35	2.0	\$2,872.95	2.0	\$3,078.24	2.0
Falls Church City	\$2,728.82	1.0	\$2,751.24	1.0	\$2,889.48	1.0	\$2,966.53	1.0	\$3,074.35	1.0	\$3,292.57	1.0	\$3,367.87	1.0	\$3,629.26	1.0
Franklin City	\$1,097.45	44.0	\$1,232.65	38.0	\$1,387.97	27.0	\$1,286.11	40.0	\$1,279.20	45.0	\$1,458.17	28.0	\$1,457.14	32.0	\$1,590.64	32.0
Fredericksburg City	\$1,716.72	9.0	\$1,863.19	8.0	\$2,084.29	7.0	\$2,219.97	7.0	\$2,271.22	7.0	\$2,359.57	7.0	\$2,493.33	5.0	\$2,773.69	5.0
Galax City	\$1,411.09	17.0	\$1,290.37	29.0	\$1,426.73	25.0	\$1,529.49	20.0	\$1,515.62	26.0	\$1,493.83	27.0	\$1,584.56	25.0	\$1,626.09	31.0
Hampton City	\$1,121.32	42.0	\$1,169.81	46.0	\$1,219.67	47.0	\$1,176.23	52.0	\$1,197.63	52.0	\$1,267.99	44.0	\$1,376.42	40.0	\$1,533.18	35.0
Harrisonburg City	\$989.01	55.0	\$1,015.03	59.0	\$1,074.33	59.0	\$1,121.95	58.0	\$1,125.00	60.0	\$1,129.27	60.0	\$1,151.49	61.0	\$1,259.09	60.0
Hopewell City	\$1,235.65	29.0	\$1,258.60	34.0	\$1,329.82	35.0	\$1,427.41	28.0	\$1,386.60	34.0	\$1,314.62	41.0	\$1,353.63	42.0	\$1,400.27	48.0
Lexington City	\$923.29	65.0	\$962.24	65.0	\$1,111.56	57.0	\$1,189.66	49.0	\$1,288.38	43.0	\$1,324.01	39.0	\$1,271.16	51.0	\$1,149.98	70.0
Lynchburg City	\$1,325.31	26.0	\$1,402.17	22.0	\$1,483.55	21.0	\$1,526.28	21.0	\$1,650.09	20.0	\$1,634.91	21.0	\$1,656.14	22.0	\$1,764.44	23.0
Manassas City	\$1,393.03	19.0	\$1,382.71	26.0	\$1,607.28	17.0	\$1,629.21	19.0	\$1,742.35	16.0	\$1,900.92	12.0	\$2,035.50	11.0	\$2,114.83	12.0

Table 4.2B: Per Capita Amount of Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1997-2004/1

Locality	FY1997		FY1998		FY1999		FY2000		FY2001		FY2002		FY2003		FY2004	
	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/3	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4	Per Capita Amount	Rank Score/4
Manassas Park City	\$1,177.88	36.0	\$1,180.82	43.0	\$1,322.07	36.0	\$1,446.83	26.0	\$1,579.07	22.0	\$1,517.55	26.0	\$1,580.73	26.0	\$1,767.71	22.0
Martinsville City	\$1,176.58	37.0	\$1,192.25	42.0	\$1,257.56	41.0	\$1,250.33	46.0	\$1,314.60	39.0	\$1,262.98	45.0	\$1,303.54	46.0	\$1,420.87	42.0
Newport News City	\$1,201.84	33.0	\$1,416.66	21.0	\$1,330.67	34.0	\$1,371.57	31.0	\$1,347.71	36.0	\$1,427.50	33.0	\$1,497.32	30.0	\$1,628.13	30.0
Norfolk City	\$1,201.68	34.0	\$1,270.15	32.0	\$1,302.84	37.0	\$1,360.54	32.0	\$1,412.81	32.0	\$1,432.48	32.0	\$1,543.30	29.0	\$1,629.53	29.0
Norton City	\$1,278.07	28.0	\$1,286.56	30.0	\$1,375.21	29.0	\$1,446.80	27.0	\$1,440.57	29.0	\$1,795.59	16.0	\$1,545.28	27.0	\$1,686.93	26.0
Petersburg City	\$985.98	56.0	\$976.65	63.0	\$1,007.09	66.0	\$1,031.16	63.0	\$1,020.70	71.0	\$1,186.02	55.0	\$1,210.11	58.0	\$1,293.63	58.0
Poquoson City	\$1,047.10	52.0	\$1,077.70	53.0	\$1,125.48	54.0	\$1,134.11	57.0	\$1,196.09	53.0	\$1,247.81	47.0	\$1,382.40	39.0	\$1,458.22	39.0
Portsmouth City	\$1,020.73	53.0	\$1,041.20	58.0	\$1,063.70	61.0	\$1,105.08	60.0	\$1,106.11	61.0	\$1,170.12	58.0	\$1,294.95	48.0	\$1,380.78	49.0
Radford City	\$658.72	100.0	\$656.29	103.0	\$701.19	101.0	\$692.97	104.0	\$712.35	108.0	\$718.57	104.0	\$802.62	100.0	\$877.25	97.0
Richmond City	\$1,674.94	10.0	\$1,671.04	12.0	\$1,707.84	11.0	\$1,789.60	12.0	\$1,896.63	11.0	\$1,949.64	11.0	\$2,002.47	12.0	\$2,090.27	13.0
Roanoke City	\$1,461.49	14.0	\$1,385.87	25.0	\$1,432.26	23.0	\$1,478.64	24.0	\$1,530.90	25.0	\$1,579.91	24.0	\$1,616.76	24.0	\$1,720.98	25.0
Salem City	\$1,488.06	13.0	\$1,537.26	16.0	\$1,560.54	19.0	\$1,671.65	17.0	\$1,662.30	19.0	\$1,702.69	20.0	\$1,791.39	18.0	\$1,903.03	18.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	\$1,064.67	50.0	\$1,130.14	48.0	\$1,143.69	51.0	\$1,168.81	53.0	\$1,213.45	49.0	\$1,235.90	50.0	\$1,299.37	47.0	\$1,378.09	50.0
Suffolk City	\$990.53	54.0	\$1,236.39	37.0	\$1,069.05	60.0	\$1,089.90	61.0	\$1,157.48	57.0	\$1,246.72	48.0	\$1,280.30	50.0	\$1,403.67	45.0
Virginia Beach City	\$1,202.44	32.0	\$1,268.34	33.0	\$1,280.97	39.0	\$1,326.42	36.0	\$1,326.09	37.0	\$1,455.39	29.0	\$1,486.14	31.0	\$1,669.34	27.0
Waynesboro City	\$1,325.56	25.0	\$1,395.56	23.0	\$1,431.86	24.0	\$1,417.72	29.0	\$1,377.07	35.0	\$1,442.72	31.0	\$1,428.77	35.0	\$1,500.06	37.0
Williamsburg City	\$1,753.74	8.0	\$1,844.26	9.0	\$1,960.68	9.0	\$2,088.51	9.0	\$2,179.49	9.0	\$2,202.73	10.0	\$2,122.42	10.0	\$2,121.09	11.0
Winchester City	\$1,387.94	20.0	\$1,471.08	18.0	\$1,568.60	18.0	\$1,649.58	18.0	\$1,720.73	18.0	\$1,754.67	18.0	\$1,772.15	19.0	\$1,850.88	19.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

South Boston City and Clifton Forge City reverted to town status on July 1st of 1995 and 2001, respectively. Therefore, the Halifax County profile relative to the FY1997-2004 interval captures the revenue and population effects of South Boston's municipal reclassification; and the Alleghany County statistics covering FY2002-2004 reflect the fiscal and demographic implications of the Clifton Forge reversion.

3

The rank score of a given locality may vary from 1 (highest per capita amount) to 135 (lowest per capita amount).

4

The highest and lowest per capita values in the statewide distribution are ranked 1 and 134, respectively.

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Table 4.3A
Mean Annual Percentage Change
in
Per Capita Local-Source Revenue
from
All Tax and Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	10.61%	8.40%	3.06%	5.33%	7.12%	8.37%	4.96%	8.31%	5.25%	5.56%	2.24%	5.68%	.70%	5.36%	6.05%
Cities	7.89%	5.56%	3.37%	4.00%	7.42%	6.30%	4.58%	6.42%	4.83%	5.25%	3.40%	2.92%	3.49%	3.50%	6.44%
All Jurisdictions	9.82%	7.57%	3.15%	4.94%	7.21%	7.77%	4.85%	7.76%	5.13%	5.47%	2.57%	4.87%	1.51%	4.82%	6.16%

Table 4.3B
Median Annual Percentage Change
in
Per Capita Local-Source Revenue
from
All Tax and Non-Tax Instruments
by
Jurisdictional Class
FY1989-2004

Jurisdictional Class	Measurement Interval														
	FY89-FY90	FY90-FY91	FY91-FY92	FY92-FY93	FY93-FY94	FY94-FY95	FY95-FY96	FY96-FY97	FY97-FY98	FY98-FY99	FY99-FY00	FY00-FY01	FY01-FY02	FY02-FY03	FY03-FY04
Counties	10.72%	6.89%	2.21%	4.48%	6.92%	7.13%	5.14%	7.79%	4.44%	4.33%	1.92%	4.73%	.89%	5.50%	5.59%
Cities	8.03%	5.13%	2.94%	3.89%	7.24%	5.01%	5.33%	6.19%	4.27%	5.02%	3.58%	3.63%	2.52%	3.40%	6.54%
All Jurisdictions	9.81%	6.29%	2.63%	4.29%	6.99%	6.53%	5.23%	7.16%	4.30%	4.59%	2.45%	4.21%	1.17%	4.69%	6.21%

1. As gauged by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.
2. With regard to each measurement interval extending from FY89-FY90 through FY03-FY04, the mean and median statistics are based upon the rates of change for 95 counties and 39 cities (excluding South Boston and Clifton Forge, which reverted to town status on July 1st of 1995 and 2001, respectively). Across the time frames following FY94-FY95, the computations reflect South Boston as a component of Halifax County. The statistics covering the intervals after FY00-FY01 take cognizance of Clifton Forge as a subdivision of Alleghany County.

Table 4.4A: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Accomack County	5.38%	107.5	11.04%	26.0	3.75%	59.0	0.25%	115.0	4.48%	93.0	0.01%	127.0	6.60%	45.0
Albemarle County	8.73%	80.0	15.27%	14.0	0.17%	104.0	5.51%	50.0	4.89%	88.0	4.61%	92.0	29.07%	1.0
Alleghany County	3.04%	124.0	1.89%	114.0	7.88%	20.0	6.85%	39.0	8.01%	58.0	29.08%	2.0	9.21%	20.0
Amelia County	10.25%	62.0	5.08%	85.5	3.36%	64.0	4.99%	57.0	14.44%	15.0	9.97%	44.0	1.64%	105.0
Amherst County	17.90%	11.0	10.86%	27.0	3.39%	63.0	2.22%	94.5	6.92%	70.0	10.21%	41.0	8.77%	23.0
Appomattox County	12.88%	32.0	17.46%	12.0	7.99%	18.0	13.65%	8.0	28.76%	1.0	-15.16%	136.0	-1.11%	120.0
Arlington County	11.98%	42.5	10.15%	33.0	3.79%	57.0	2.51%	90.0	2.51%	107.0	3.98%	101.0	1.81%	103.0
Augusta County	10.04%	66.0	3.89%	92.0	3.97%	55.0	11.11%	14.0	9.22%	47.0	5.33%	86.0	2.83%	89.0
Bath County	17.21%	13.0	-6.14%	136.0	11.43%	5.0	13.41%	9.0	7.24%	65.5	-2.62%	131.0	-4.78%	133.0
Bedford County	9.72%	68.0	8.73%	47.5	1.21%	88.0	7.51%	34.5	10.98%	38.0	10.52%	38.0	2.66%	92.0
Bland County	-0.60%	134.0	35.57%	1.0	-5.76%	130.0	-0.25%	118.0	12.68%	28.0	1.12%	124.0	1.68%	104.0
Botetourt County	8.12%	86.0	3.33%	98.5	1.82%	78.0	5.16%	54.0	12.53%	29.0	7.22%	62.0	4.73%	73.0
Brunswick County	10.98%	54.0	12.78%	19.0	-13.83%	135.0	1.97%	98.0	24.32%	2.0	12.20%	27.0	5.72%	60.0
Buchanan County	3.16%	123.0	9.86%	36.0	-6.49%	132.0	6.01%	45.0	-2.44%	127.0	6.64%	66.0	6.15%	50.0
Buckingham County	9.65%	69.0	9.13%	40.0	4.10%	52.0	-1.18%	122.0	10.55%	39.0	2.15%	120.0	0.01%	114.0
Campbell County	6.44%	101.0	5.93%	73.5	4.50%	49.0	3.90%	72.5	19.94%	6.0	10.29%	40.0	4.35%	78.0
Caroline County	-2.72%	136.0	10.49%	30.0	6.32%	32.0	17.02%	4.0	-6.30%	132.0	13.92%	19.0	2.19%	98.5
Carroll County	2.78%	125.0	29.11%	4.0	0.55%	97.0	4.48%	65.0	-1.17%	124.0	13.38%	21.0	-1.80%	124.0
Charles City County	20.74%	5.0	33.14%	3.0	39.87%	1.0	14.05%	7.0	-10.71%	134.0	-13.38%	135.0	5.77%	56.5
Charlotte County	17.94%	10.0	5.93%	73.5	7.60%	23.0	4.90%	59.0	2.76%	104.0	18.84%	4.0	7.78%	28.0
Chesterfield County	4.84%	115.0	2.53%	107.0	2.00%	75.0	3.81%	76.0	3.18%	101.0	3.14%	113.0	4.49%	76.0
Clarke County	10.63%	58.0	20.78%	8.0	3.86%	56.0	4.36%	68.0	23.79%	3.0	2.99%	115.0	4.01%	82.0
Craig County	11.90%	45.0	13.61%	17.0	0.67%	95.0	8.34%	27.0	4.17%	95.0	11.27%	32.0	8.31%	24.5
Culpeper County	18.94%	7.0	6.68%	63.0	-3.75%	128.0	-0.88%	120.0	3.99%	97.0	9.78%	45.0	-2.05%	125.0
Cumberland County	0.96%	131.0	9.73%	38.0	25.87%	2.0	8.97%	24.0	-11.92%	135.0	10.94%	34.0	9.06%	21.0
Dickenson County	6.90%	95.5	1.37%	123.0	5.44%	38.0	28.83%	2.0	-13.04%	136.0	-10.74%	134.0	-5.95%	135.0
Dinwiddie County	12.38%	37.0	-2.44%	133.0	7.02%	26.0	12.13%	12.0	0.44%	121.0	5.40%	84.0	12.13%	6.0
Essex County	24.82%	3.0	0.63%	128.0	4.83%	42.0	3.68%	77.0	-1.19%	125.0	12.16%	28.0	5.97%	53.0
Fairfax County	9.52%	71.0	8.87%	44.0	-3.12%	126.0	-1.31%	124.0	2.00%	111.0	3.35%	109.0	2.56%	94.0
Fauquier County	18.85%	8.0	13.09%	18.0	6.92%	27.0	3.03%	82.5	10.17%	41.0	8.49%	53.0	7.58%	30.0
Floyd County	13.80%	22.0	1.75%	118.0	6.25%	34.0	6.94%	38.0	4.68%	89.0	15.23%	11.0	-4.17%	129.5
Fluvanna County	3.54%	121.0	7.78%	53.0	0.84%	93.0	3.06%	81.0	5.99%	78.0	15.90%	8.0	0.69%	109.0
Franklin County	14.04%	19.0	5.25%	83.0	0.09%	108.0	4.55%	63.0	13.15%	26.0	3.31%	111.0	5.70%	61.0
Frederick County	12.91%	31.0	6.89%	61.0	-3.46%	127.0	9.41%	21.0	17.86%	9.0	7.13%	63.0	6.09%	51.0
Giles County	11.11%	52.0	1.66%	120.0	4.76%	44.0	0.47%	114.0	15.36%	14.0	11.92%	29.0	5.14%	68.0
Gloucester County	9.62%	70.0	6.34%	66.0	1.38%	84.0	4.45%	66.0	7.64%	61.0	3.15%	112.0	4.32%	79.0
Goochland County	12.33%	38.0	-1.70%	132.0	-0.48%	114.0	1.77%	102.0	18.12%	8.0	8.83%	51.0	4.19%	80.0
Grayson County	4.57%	118.5	24.40%	6.0	9.62%	9.0	-1.90%	129.0	7.88%	59.0	14.82%	14.0	-1.73%	123.0
Greene County	7.06%	93.0	5.49%	79.0	4.58%	47.0	5.76%	48.0	2.28%	109.0	10.06%	43.0	9.44%	16.0

Table 4.4A: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Greenville County	9.48%	72.0	9.94%	35.0	-16.50%	136.0	-1.35%	125.0	4.07%	96.0	14.56%	15.0	9.85%	14.0
Halifax County/2	13.61%	23.5	6.42%	65.0	4.93%	41.0	10.65%	16.0	19.71%	7.0	4.58%	93.0	-4.17%	129.5
Hanover County	6.49%	100.0	1.98%	110.0	1.71%	80.5	5.07%	55.0	4.98%	87.0	7.47%	60.0	8.01%	27.0
Henrico County	7.22%	92.0	5.48%	80.0	0.23%	103.0	1.94%	99.0	3.26%	100.0	5.39%	85.0	4.42%	77.0
Henry County	11.19%	50.5	13.65%	16.0	4.01%	54.0	4.38%	67.0	6.32%	75.0	1.69%	123.0	6.83%	43.0
Highland County	11.96%	44.0	5.39%	82.0	1.47%	82.0	8.09%	30.0	6.53%	73.0	15.47%	10.0	4.65%	75.0
Isle of Wight County	10.55%	59.0	10.48%	31.0	2.06%	74.0	1.47%	107.0	13.16%	25.0	3.86%	103.0	9.41%	17.0
James City County	11.98%	42.5	6.88%	62.0	0.24%	101.5	8.07%	31.0	2.11%	110.0	10.07%	42.0	1.95%	102.0
King and Queen County	12.06%	41.0	12.33%	20.0	-0.40%	113.0	43.06%	1.0	-3.27%	129.0	-5.25%	132.0	16.38%	3.0
King George County	12.49%	35.0	4.68%	88.0	7.80%	21.0	1.44%	108.0	11.16%	35.0	8.24%	57.0	7.10%	35.5
King William County	10.93%	55.0	1.17%	125.0	0.35%	99.0	4.73%	61.0	8.86%	50.0	5.88%	79.0	11.54%	9.0
Lancaster County	29.23%	2.0	4.67%	89.0	8.83%	13.0	-7.02%	135.0	1.97%	112.0	14.05%	18.0	7.25%	34.0
Lee County	1.77%	128.0	12.25%	21.0	-1.05%	118.0	5.31%	53.0	7.52%	62.0	7.36%	61.0	-0.18%	116.0
Loudoun County	14.09%	18.0	1.77%	117.0	1.03%	89.5	-6.12%	134.0	0.66%	120.0	1.87%	121.0	-1.19%	121.0
Louisa County	13.47%	25.5	-0.20%	130.0	-2.15%	124.0	15.33%	5.0	4.64%	92.0	6.03%	77.0	8.23%	26.0
Lunenburg County	10.32%	60.0	18.82%	9.0	0.46%	98.0	-1.37%	126.0	5.71%	81.0	6.19%	75.0	9.29%	18.0
Madison County	11.42%	47.0	1.96%	111.0	9.03%	11.0	1.11%	110.0	6.64%	71.5	6.24%	73.0	7.70%	29.0
Mathews County	17.22%	12.0	4.58%	90.0	1.75%	79.0	-1.21%	123.0	14.23%	16.0	5.63%	82.0	19.99%	2.0
Mecklenburg County	8.83%	79.0	2.81%	104.0	2.55%	70.0	9.89%	18.0	9.05%	48.0	11.11%	33.0	7.04%	39.0
Middlesex County	13.95%	21.0	5.83%	75.0	2.15%	72.0	12.91%	11.0	1.18%	119.0	5.93%	78.0	10.21%	13.0
Montgomery County	7.52%	91.0	10.09%	34.0	5.47%	37.0	5.94%	46.0	7.43%	64.0	6.86%	64.0	-4.62%	132.0
Nelson County	3.63%	120.0	9.77%	37.0	16.64%	3.0	2.70%	87.0	6.64%	71.5	8.25%	56.0	5.63%	62.0
New Kent County	13.17%	29.0	1.88%	115.0	-1.83%	122.0	8.15%	29.0	1.96%	113.0	8.26%	55.0	-5.74%	134.0
Northampton County	13.39%	28.0	7.74%	55.0	0.65%	96.0	19.79%	3.0	7.84%	60.0	2.88%	117.0	3.65%	86.0
Northumberland County	4.77%	117.0	10.61%	29.0	0.14%	105.5	2.22%	94.5	16.02%	12.0	17.00%	6.0	0.64%	110.0
Nottoway County	22.06%	4.0	8.59%	50.0	-2.08%	123.0	-10.23%	136.0	9.91%	42.0	26.18%	3.0	7.07%	37.5
Orange County	12.32%	39.0	6.18%	70.5	5.08%	40.0	2.34%	91.5	4.22%	94.0	17.74%	5.0	-2.12%	126.0
Page County	10.28%	61.0	2.46%	108.0	6.85%	28.0	8.50%	26.0	1.88%	114.0	12.77%	24.0	9.55%	15.0
Patrick County	0.80%	132.0	8.85%	45.0	-0.61%	115.0	2.09%	96.0	13.32%	23.0	6.35%	72.0	5.40%	65.0
Pittsylvania County	12.65%	33.0	7.35%	57.0	1.30%	85.0	5.74%	49.0	11.52%	34.0	9.68%	48.0	2.71%	91.0
Powhatan County	10.22%	64.0	15.66%	13.0	2.83%	68.0	-1.04%	121.0	16.84%	10.0	4.55%	95.0	7.28%	33.0
Prince Edward County	11.03%	53.0	8.37%	51.0	7.55%	24.0	9.01%	23.0	3.94%	98.0	14.93%	13.0	6.31%	47.0
Prince George County	1.52%	130.0	3.26%	100.0	8.77%	14.0	-4.88%	132.0	9.70%	43.0	0.05%	126.0	14.71%	4.0
Prince William County	14.78%	16.0	6.98%	60.0	-1.58%	120.0	-0.59%	119.0	-0.72%	122.0	3.11%	114.0	1.39%	106.0
Pulaski County	9.31%	74.0	3.13%	102.0	1.03%	89.5	2.87%	85.0	3.50%	99.0	14.51%	16.0	2.60%	93.0
Rappahannock County	33.29%	1.0	9.08%	41.0	0.14%	105.5	10.81%	15.0	7.02%	67.5	12.59%	25.0	7.30%	32.0
Richmond County	13.98%	20.0	1.22%	124.0	6.30%	33.0	-5.59%	133.0	13.17%	24.0	-7.27%	133.0	3.83%	83.0
Roanoke County	8.66%	82.0	2.54%	106.0	7.05%	25.0	2.55%	88.0	13.89%	20.0	3.85%	104.0	2.73%	90.0
Rockbridge County	14.93%	15.0	28.13%	5.0	-9.90%	134.0	7.29%	36.0	11.95%	31.0	6.43%	71.0	6.90%	42.0

Table 4.4A: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Rockingham County	11.32%	49.0	17.53%	11.0	-1.41%	119.0	4.91%	58.0	12.83%	27.0	6.73%	65.0	9.27%	19.0
Russell County	18.52%	9.0	7.77%	54.0	2.21%	71.0	8.29%	28.0	-0.83%	123.0	5.42%	83.0	1.36%	107.0
Scott County	8.09%	87.0	3.52%	96.0	0.93%	91.0	9.19%	22.0	-3.82%	130.0	6.51%	69.0	6.04%	52.0
Shenandoah County	13.61%	23.5	11.11%	25.0	6.01%	36.0	1.66%	104.0	13.42%	22.0	9.69%	47.0	4.71%	74.0
Smyth County	1.70%	129.0	18.59%	10.0	3.53%	62.0	6.83%	40.0	14.15%	18.0	7.66%	59.0	-1.28%	122.0
Southampton County	12.10%	40.0	8.92%	43.0	8.67%	15.0	3.28%	80.0	5.86%	80.0	5.05%	88.0	4.89%	70.0
Spotsylvania County	5.18%	109.0	2.29%	109.0	9.52%	10.0	14.60%	6.0	5.02%	86.0	4.51%	97.0	2.99%	88.0
Stafford County	12.53%	34.0	1.95%	112.0	0.06%	109.5	1.34%	109.0	6.04%	77.0	11.45%	31.0	2.06%	100.0
Surry County	4.88%	114.0	12.03%	24.0	0.10%	107.0	9.55%	20.0	-2.64%	128.0	13.50%	20.0	2.53%	95.0
Sussex County	8.34%	84.0	10.73%	28.0	4.82%	43.0	13.11%	10.0	-10.56%	133.0	84.59%	1.0	10.48%	11.0
Tazewell County	6.98%	94.0	5.52%	78.0	4.04%	53.0	1.60%	105.5	4.66%	90.0	5.80%	80.0	5.74%	58.5
Warren County	-0.63%	135.0	1.93%	113.0	4.16%	51.0	6.65%	41.0	15.81%	13.0	10.53%	37.0	10.42%	12.0
Washington County	19.28%	6.0	3.54%	95.0	6.03%	35.0	4.53%	64.0	8.59%	52.5	6.54%	68.0	6.23%	49.0
Westmoreland County	14.99%	14.0	9.05%	42.0	4.66%	45.0	0.95%	112.0	8.59%	52.5	5.66%	81.0	12.17%	5.0
Wise County	6.33%	102.5	-4.95%	134.0	-6.54%	133.0	1.60%	105.5	11.59%	33.0	3.73%	106.0	2.19%	98.5
Wythe County	5.03%	112.0	33.27%	2.0	1.24%	87.0	0.03%	117.0	14.20%	17.0	15.73%	9.0	-4.27%	131.0
York County	10.72%	56.0	5.97%	72.0	1.85%	77.0	4.21%	70.0	11.15%	36.0	11.56%	30.0	6.71%	44.0
Alexandria City	5.11%	111.0	8.64%	49.0	-0.65%	116.0	-1.73%	128.0	2.63%	106.0	2.37%	119.0	1.07%	108.0
Bedford City	6.76%	98.0	7.04%	58.0	3.14%	65.0	11.61%	13.0	20.64%	5.0	0.22%	125.0	6.29%	48.0
Bristol City	7.85%	90.0	5.08%	85.5	8.04%	17.0	7.21%	37.0	3.12%	103.0	16.02%	7.0	4.84%	72.0
Buena Vista City	3.41%	122.0	2.61%	105.0	2.71%	69.0	1.06%	111.0	9.25%	46.0	15.15%	12.0	3.67%	85.0
Charlottesville City	9.19%	75.0	3.62%	94.0	0.76%	94.0	5.04%	56.0	8.03%	57.0	3.37%	108.0	5.59%	63.0
Chesapeake City	10.12%	65.0	7.01%	59.0	1.71%	80.5	6.06%	44.0	1.81%	115.0	4.27%	98.0	2.31%	96.0
Clifton Forge City	9.10%	76.0	5.62%	77.0	7.62%	22.0	1.83%	100.0	7.02%	67.5	10.30%	39.0	-2.71%	128.0
Colonial Heights City	11.70%	46.0	12.08%	23.0	2.94%	66.0	2.34%	91.5	7.24%	65.5	10.54%	36.0	8.31%	24.5
Covington City	8.58%	83.0	12.22%	22.0	9.96%	7.5	6.48%	42.0	5.17%	85.0	1.80%	122.0	6.32%	46.0
Danville City	6.73%	99.0	8.84%	46.0	3.77%	58.0	3.87%	75.0	5.97%	79.0	6.21%	74.0	6.97%	40.0
Emporia City	4.83%	116.0	5.13%	84.0	6.37%	31.0	4.59%	62.0	3.16%	102.0	10.79%	35.0	12.09%	7.0
Fairfax City	11.34%	48.0	1.38%	122.0	-0.21%	111.0	-2.13%	130.0	4.65%	91.0	4.04%	100.0	4.18%	81.0
Falls Church City	6.90%	95.5	14.12%	15.0	10.19%	6.0	2.29%	93.0	1.58%	118.0	3.32%	110.0	4.95%	69.0
Franklin City	6.07%	104.0	3.00%	103.0	8.44%	16.0	4.23%	69.0	9.62%	45.0	9.40%	50.0	-0.91%	119.0
Fredericksburg City	8.99%	77.0	8.04%	52.0	-4.14%	129.0	8.56%	25.0	-1.52%	126.0	14.23%	17.0	-0.76%	118.0
Galax City	2.26%	127.0	22.66%	7.0	-2.32%	125.0	3.36%	79.0	11.71%	32.0	12.93%	23.0	-2.16%	127.0
Hampton City	9.38%	73.0	1.16%	126.0	1.98%	76.0	4.83%	60.0	7.44%	63.0	6.46%	70.0	5.93%	55.0
Harrisonburg City	8.71%	81.0	5.80%	76.0	0.06%	109.5	8.00%	33.0	6.21%	76.0	6.61%	67.0	2.25%	97.0
Hopewell City	8.03%	89.0	8.73%	47.5	1.45%	83.0	7.51%	34.5	1.78%	116.0	8.38%	54.0	5.95%	54.0
Lexington City	5.51%	105.0	10.21%	32.0	4.30%	50.0	2.88%	84.0	5.24%	84.0	4.57%	94.0	10.55%	10.0
Lynchburg City	14.15%	17.0	-0.87%	131.0	9.96%	7.5	5.47%	51.0	11.04%	37.0	7.78%	58.0	-0.23%	117.0
Manassas City	6.33%	102.5	1.82%	116.0	-5.87%	131.0	-3.03%	131.0	-4.87%	131.0	-2.13%	130.0	5.77%	56.5

Table 4.4A: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-1996/1

Locality	FY1989-FY1990		FY1990-FY1991		FY1991-FY1992		FY1992-FY1993		FY1993-FY1994		FY1994-FY1995		FY1995-FY1996	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4
Manassas Park City	13.47%	25.5	3.45%	97.0	-1.74%	121.0	3.03%	82.5	13.94%	19.0	-0.80%	128.0	0.43%	112.0
Martinsville City	13.41%	27.0	1.48%	121.0	-0.77%	117.0	8.01%	32.0	22.63%	4.0	13.34%	22.0	3.80%	84.0
Newport News City	5.12%	110.0	5.41%	81.0	4.61%	46.0	1.67%	103.0	10.37%	40.0	5.21%	87.0	5.33%	67.0
Norfolk City	6.85%	97.0	4.50%	91.0	7.96%	19.0	2.53%	89.0	8.18%	55.0	9.51%	49.0	4.86%	71.0
Norton City	12.42%	36.0	6.25%	68.0	6.71%	30.0	10.35%	17.0	6.95%	69.0	2.91%	116.0	1.97%	101.0
Petersburg City	4.92%	113.0	6.18%	70.5	0.25%	100.0	3.42%	78.0	5.69%	82.0	4.88%	91.0	-0.09%	115.0
Poquoson City	10.66%	57.0	9.37%	39.0	0.24%	101.5	9.56%	19.0	8.07%	56.0	12.37%	26.0	3.03%	87.0
Portsmouth City	11.19%	50.5	-0.01%	129.0	1.25%	86.0	3.89%	74.0	1.74%	117.0	5.01%	89.0	8.93%	22.0
Radford City	5.48%	106.0	3.33%	98.5	8.85%	12.0	0.17%	116.0	2.43%	108.0	6.14%	76.0	11.65%	8.0
Richmond City	-0.22%	133.0	3.20%	101.0	2.08%	73.0	2.72%	86.0	8.92%	49.0	4.91%	90.0	0.59%	111.0
Roanoke City	10.24%	63.0	6.32%	67.0	3.54%	61.0	1.99%	97.0	16.09%	11.0	2.42%	118.0	7.07%	37.5
Salem City	13.16%	30.0	-5.98%	135.0	15.22%	4.0	5.39%	52.0	12.15%	30.0	3.79%	105.0	6.93%	41.0
South Boston City/2	8.19%	85.0	6.23%	69.0	2.89%	67.0	6.13%	43.0	2.74%	105.0	3.91%	102.0	-----	----
Staunton City	8.06%	88.0	7.50%	56.0	0.85%	92.0	3.90%	72.5	8.73%	51.0	9.77%	46.0	5.37%	66.0
Suffolk City	9.90%	67.0	4.72%	87.0	-0.28%	112.0	3.93%	71.0	8.29%	54.0	3.62%	107.0	7.47%	31.0
Virginia Beach City	5.38%	107.5	0.94%	127.0	4.52%	48.0	-1.71%	127.0	9.63%	44.0	4.54%	96.0	7.10%	35.5
Waynesboro City	8.90%	78.0	3.63%	93.0	5.11%	39.0	1.81%	101.0	5.50%	83.0	8.82%	52.0	5.44%	64.0
Williamsburg City	4.57%	118.5	6.62%	64.0	6.80%	29.0	5.92%	47.0	6.51%	74.0	4.17%	99.0	5.74%	58.5
Winchester City	2.37%	126.0	1.74%	119.0	3.67%	60.0	0.80%	113.0	13.83%	21.0	-1.11%	129.0	0.08%	113.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to variation in per capita revenue from FY1995 to FY1996, the Halifax County statistics register the fiscal and demographic implications of South Boston's city-to-town reversion.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 136 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 135, respectively.

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Table 4.4B: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Accomack County	23.36%	2.0	-11.40%	135.0	1.01%	111.0	-0.37%	106.0	1.71%	98.0	1.29%	66.0	14.37%	5.0	8.16%	40.0
Albemarle County	-13.12%	135.0	3.43%	78.0	4.17%	76.5	3.77%	51.0	1.03%	103.0	4.11%	32.0	6.36%	43.0	8.29%	38.0
Alleghany County/2	11.04%	33.0	5.70%	44.5	7.72%	35.0	2.45%	67.5	14.29%	14.0	-21.82%	134.0	-4.26%	131.0	4.40%	96.0
Amelia County	14.73%	9.0	5.53%	47.0	-1.45%	121.0	-12.24%	133.0	1.66%	99.0	-0.36%	96.0	5.75%	52.0	5.53%	74.0
Amherst County	9.75%	44.0	2.34%	96.0	5.62%	57.5	-1.57%	116.0	18.78%	5.0	-4.61%	124.0	5.40%	60.0	13.58%	8.0
Appomattox County	6.11%	84.5	13.23%	13.0	-5.61%	129.0	5.03%	32.0	13.54%	15.0	-2.47%	112.0	8.34%	21.0	0.88%	115.0
Arlington County	4.85%	101.0	3.09%	85.0	4.17%	76.5	4.99%	33.0	6.68%	41.0	9.15%	8.0	1.53%	111.0	8.15%	41.0
Augusta County	11.81%	25.0	2.44%	94.0	3.39%	84.0	0.13%	101.0	5.69%	49.0	2.60%	47.0	2.88%	96.0	2.61%	108.0
Bath County	4.89%	99.5	8.08%	28.0	-12.71%	133.0	18.87%	2.0	7.98%	34.0	-5.46%	130.0	1.03%	114.0	-4.37%	130.0
Bedford County	8.40%	55.0	20.11%	5.0	8.85%	31.0	2.27%	72.0	8.79%	27.0	-0.08%	92.0	3.49%	83.0	4.97%	82.0
Bland County	13.77%	14.0	3.67%	75.0	26.31%	3.0	-7.99%	132.0	6.20%	45.5	0.81%	81.0	12.27%	8.0	33.70%	1.0
Botetourt County	6.22%	81.0	4.99%	57.0	12.79%	17.0	-2.48%	122.0	4.18%	69.0	2.06%	51.0	10.69%	15.0	-0.09%	121.0
Brunswick County	12.35%	20.0	-3.21%	129.0	8.73%	32.0	-5.57%	129.0	3.67%	76.0	-4.02%	121.0	0.77%	116.0	19.70%	3.0
Buchanan County	10.37%	39.0	-0.17%	117.0	-1.07%	120.0	2.76%	65.0	18.13%	7.0	-12.93%	131.0	11.19%	13.0	19.06%	4.0
Buckingham County	8.20%	59.0	1.44%	106.0	7.70%	36.0	0.46%	98.0	16.88%	8.0	6.69%	15.0	11.52%	11.0	-6.16%	132.0
Campbell County	11.30%	30.0	5.90%	42.0	-0.28%	115.0	0.51%	97.0	6.82%	39.0	1.98%	53.0	2.05%	106.0	9.26%	28.0
Caroline County	5.02%	98.0	7.50%	32.0	2.32%	96.0	4.15%	47.0	2.12%	90.0	4.65%	26.0	10.34%	17.0	8.02%	42.0
Carroll County	34.02%	1.0	8.79%	24.0	15.45%	14.0	8.60%	13.5	-3.28%	129.0	5.15%	23.0	3.14%	90.5	7.69%	46.0
Charles City County	-3.05%	133.0	4.97%	58.0	1.43%	106.0	-4.73%	128.0	10.35%	19.0	-13.91%	132.0	11.22%	12.0	-1.50%	126.0
Charlotte County	11.52%	26.0	6.58%	34.0	0.45%	114.0	0.84%	90.0	6.44%	43.0	-2.96%	115.0	7.01%	37.0	2.98%	105.0
Chesterfield County	5.29%	93.5	3.30%	82.0	1.98%	99.0	2.93%	63.0	2.11%	91.0	0.89%	75.5	3.53%	82.0	4.93%	85.0
Clarke County	9.35%	48.0	-0.13%	116.0	6.99%	40.5	4.24%	45.0	4.84%	58.0	3.19%	41.0	-1.71%	127.0	-5.35%	131.0
Craig County	8.37%	56.0	4.49%	65.0	16.84%	10.0	10.03%	9.0	-10.49%	133.0	26.74%	1.0	-5.58%	132.0	9.76%	23.0
Culpeper County	10.86%	34.0	3.73%	74.0	6.66%	45.0	3.39%	56.0	3.49%	82.0	0.62%	84.0	6.40%	42.0	14.51%	6.0
Cumberland County	18.22%	4.0	3.51%	77.0	19.62%	7.0	-2.60%	123.0	21.02%	4.0	-0.72%	98.0	8.33%	22.0	4.98%	81.0
Dickenson County	15.56%	7.0	-4.75%	131.0	3.05%	89.0	16.06%	4.0	12.94%	16.0	2.98%	43.0	0.61%	119.0	4.94%	83.5
Dinwiddie County	9.98%	42.0	0.38%	113.0	5.76%	54.0	0.73%	93.5	12.19%	17.0	0.89%	75.5	3.44%	85.0	-2.48%	127.0
Essex County	9.40%	45.5	4.67%	62.0	5.62%	57.5	17.85%	3.0	-11.55%	134.0	0.24%	88.0	4.48%	69.0	10.53%	19.0
Fairfax County	6.47%	76.0	1.75%	103.0	4.56%	69.0	1.66%	85.0	4.02%	72.0	1.79%	62.0	6.75%	39.0	4.87%	87.0
Fauquier County	3.54%	113.0	31.39%	1.0	-15.87%	135.0	-1.18%	111.0	3.63%	77.5	3.28%	39.0	7.10%	35.0	4.48%	94.0
Floyd County	10.68%	37.0	2.59%	93.0	2.41%	95.0	1.91%	79.0	4.21%	67.0	0.86%	78.5	7.58%	30.0	2.08%	111.0
Fluvanna County	8.88%	53.5	4.44%	67.0	1.35%	107.0	-2.10%	120.0	3.37%	83.0	-5.02%	128.0	3.96%	79.0	1.25%	113.0
Franklin County	11.37%	29.0	-1.21%	124.0	6.99%	40.5	0.76%	92.0	10.18%	20.0	-1.50%	105.0	6.84%	38.0	6.18%	68.0
Frederick County	7.59%	64.0	1.25%	109.0	1.31%	108.0	3.00%	62.0	3.52%	81.0	-4.78%	125.0	7.77%	26.0	8.17%	39.0
Giles County	4.53%	105.0	-0.21%	118.0	0.91%	113.0	8.60%	13.5	-0.93%	118.0	-2.05%	110.0	2.37%	100.0	7.54%	48.0
Gloucester County	6.11%	84.5	7.88%	29.0	5.72%	55.0	-1.45%	114.0	7.77%	35.0	0.86%	78.5	14.66%	4.0	0.60%	117.0
Goochland County	4.10%	106.5	14.15%	12.0	24.55%	4.0	-1.23%	112.0	5.12%	56.0	0.09%	90.0	2.29%	102.5	5.78%	71.0
Grayson County	17.50%	6.0	-2.59%	127.0	17.77%	9.0	1.68%	83.0	14.32%	13.0	1.89%	57.0	4.16%	74.5	7.82%	44.0
Greene County	5.10%	97.0	1.58%	105.0	13.05%	16.0	2.29%	71.0	2.50%	87.0	-1.73%	109.0	5.59%	58.0	6.85%	55.0

Table 4.4B: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Greensville County	12.67%	17.0	1.79%	102.0	16.37%	11.0	9.04%	12.0	-4.19%	130.0	-4.39%	123.0	7.26%	32.0	-1.15%	125.0
Halifax County/2	13.79%	13.0	-0.45%	121.0	1.94%	100.0	0.03%	103.0	9.72%	23.0	-0.14%	93.0	12.13%	9.0	6.17%	69.0
Hanover County	9.40%	45.5	4.58%	63.0	3.09%	88.0	1.92%	78.0	8.00%	33.0	-1.39%	103.0	1.80%	110.0	9.27%	27.0
Henrico County	4.58%	104.0	4.46%	66.0	5.47%	62.0	1.24%	89.0	4.76%	59.0	-1.57%	108.0	3.72%	80.0	7.60%	47.0
Henry County	5.43%	91.5	0.22%	115.0	11.42%	22.0	-1.96%	119.0	1.78%	97.0	6.38%	16.0	2.99%	92.0	5.23%	78.0
Highland County	11.51%	27.0	2.80%	89.0	-2.61%	124.0	6.42%	28.0	5.29%	53.0	2.04%	52.0	6.06%	46.0	15.91%	5.0
Isle of Wight County	12.20%	21.0	0.41%	112.0	4.69%	67.0	-1.47%	115.0	-0.80%	115.0	1.83%	61.0	7.28%	31.0	6.98%	53.0
James City County	6.37%	77.0	8.43%	27.0	3.27%	86.0	9.66%	10.0	-0.07%	109.0	0.25%	87.0	5.71%	53.5	0.72%	116.0
King and Queen County	9.31%	49.0	6.81%	33.0	13.83%	15.0	15.90%	5.0	-2.72%	125.0	1.18%	67.0	7.11%	34.0	5.43%	76.0
King George County	0.49%	130.0	26.48%	2.0	19.77%	6.0	-1.65%	118.0	-2.29%	123.0	2.70%	46.0	8.40%	20.0	1.47%	112.0
King William County	12.06%	22.0	-3.20%	128.0	3.81%	81.0	1.87%	80.0	8.45%	29.0	1.97%	54.5	4.14%	77.0	6.28%	65.0
Lancaster County	1.99%	124.0	5.19%	54.0	2.68%	91.0	-3.49%	125.0	4.73%	60.0	6.86%	14.0	5.76%	51.0	5.28%	77.0
Lee County	5.29%	93.5	12.43%	15.5	-11.94%	132.0	1.67%	84.0	8.61%	28.0	-2.08%	111.0	0.11%	121.0	1.24%	114.0
Loudoun County	2.84%	120.0	12.82%	14.0	1.07%	110.0	4.87%	34.0	14.95%	11.0	5.34%	22.0	4.98%	64.0	8.34%	37.0
Louisa County	6.34%	78.0	5.69%	46.0	-1.46%	122.0	4.30%	44.0	-5.59%	131.0	0.82%	80.0	1.27%	113.0	10.10%	20.0
Lunenburg County	6.58%	74.0	5.11%	56.0	-1.69%	123.0	3.17%	59.0	0.61%	104.0	-4.32%	122.0	4.15%	76.0	7.99%	43.0
Madison County	9.38%	47.0	5.95%	40.0	5.60%	59.0	-0.22%	105.0	18.35%	6.0	5.86%	19.0	5.71%	53.5	6.30%	64.0
Mathews County	4.07%	108.0	2.87%	88.0	4.97%	64.0	10.85%	8.0	1.79%	96.0	-0.16%	94.0	8.15%	24.0	-0.46%	122.0
Mecklenburg County	8.35%	57.0	1.59%	104.0	8.69%	33.0	8.57%	15.0	15.99%	9.0	13.90%	5.0	5.98%	47.0	-12.71%	134.0
Middlesex County	6.05%	86.0	7.54%	31.0	4.09%	78.0	3.02%	61.0	3.71%	75.0	3.91%	34.0	5.89%	48.0	3.16%	104.0
Montgomery County	11.25%	31.0	3.95%	73.0	4.42%	71.0	-0.19%	104.0	9.96%	22.0	0.27%	86.0	8.24%	23.0	4.71%	89.0
Nelson County	6.88%	73.0	8.51%	26.0	1.89%	101.0	24.04%	1.0	-15.71%	135.0	-2.81%	114.0	5.31%	61.0	12.54%	11.0
New Kent County	22.49%	3.0	3.17%	83.5	-0.33%	116.0	-0.57%	107.5	5.49%	51.0	0.90%	74.0	2.20%	104.0	10.07%	21.0
Northampton County	10.14%	40.0	14.45%	10.0	-4.67%	128.0	3.83%	50.0	4.05%	71.0	-1.52%	106.5	12.95%	6.5	6.65%	57.0
Northumberland County	4.89%	99.5	-1.26%	125.0	4.75%	66.0	-1.60%	117.0	15.00%	10.0	4.18%	30.0	3.62%	81.0	4.65%	91.0
Nottoway County	5.21%	95.0	3.17%	83.5	11.18%	23.0	-2.44%	121.0	2.47%	88.0	0.75%	83.0	2.91%	94.0	0.41%	118.0
Orange County	7.74%	62.0	2.62%	92.0	7.05%	39.0	6.98%	25.0	1.60%	100.0	7.10%	12.5	5.63%	56.0	8.48%	36.0
Page County	7.17%	68.0	23.69%	4.0	-7.50%	131.0	12.90%	6.0	21.45%	3.0	-3.18%	117.0	-4.16%	130.0	4.60%	92.0
Patrick County	8.18%	60.0	-5.09%	132.0	5.79%	53.0	12.56%	7.0	9.65%	24.0	1.05%	71.0	-0.56%	124.0	8.92%	34.0
Pittsylvania County	18.17%	5.0	3.40%	79.0	4.26%	74.5	0.18%	100.0	4.93%	57.0	1.86%	58.0	4.32%	72.0	3.64%	101.0
Powhatan County	10.09%	41.0	2.40%	95.0	11.88%	20.0	0.63%	96.0	34.37%	1.0	-17.16%	133.0	10.32%	18.0	4.17%	98.0
Prince Edward County	7.79%	61.0	12.27%	18.0	3.77%	82.0	3.66%	53.0	-0.51%	112.0	-3.58%	118.0	3.32%	87.0	7.10%	52.0
Prince George County	-0.66%	131.0	10.23%	21.0	7.30%	37.0	8.41%	16.0	-2.99%	128.0	4.35%	28.0	0.63%	117.0	-2.62%	128.0
Prince William County	2.81%	121.0	4.00%	72.0	1.65%	103.0	3.19%	58.0	5.52%	50.0	0.79%	82.0	5.50%	59.0	5.59%	72.5
Pulaski County	7.07%	71.0	17.24%	9.0	6.52%	47.0	3.69%	52.0	1.86%	93.0	9.73%	7.0	0.14%	120.0	13.23%	9.0
Rappahannock County	7.05%	72.0	11.88%	19.0	1.59%	104.0	-6.24%	130.0	4.28%	66.0	0.20%	89.0	4.47%	70.0	12.57%	10.0
Richmond County	12.70%	16.0	4.89%	60.0	22.87%	5.0	-1.44%	113.0	-1.12%	121.0	-1.52%	106.5	3.20%	89.0	8.96%	33.0
Roanoke County	3.94%	110.0	5.46%	49.0	-0.86%	118.0	1.94%	77.0	-0.92%	117.0	3.40%	38.0	5.62%	57.0	4.54%	93.0
Rockbridge County	3.00%	119.0	2.05%	99.0	6.93%	42.0	0.06%	102.0	9.03%	26.0	-2.67%	113.0	6.26%	44.0	12.35%	13.0

Table 4.4B: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Rockingham County	4.10%	106.5	5.28%	51.5	9.74%	28.0	4.72%	37.0	1.45%	101.0	-4.82%	126.5	7.19%	33.0	2.90%	106.0
Russell County	6.00%	87.0	18.31%	7.0	-3.72%	127.0	2.13%	74.0	3.58%	79.0	4.00%	33.0	12.95%	6.5	0.03%	119.0
Scott County	12.65%	18.0	2.16%	98.0	-0.91%	119.0	6.06%	29.0	14.87%	12.0	-0.17%	95.0	17.64%	1.0	-0.52%	124.0
Shenandoah County	2.56%	123.0	4.88%	61.0	32.98%	1.0	-21.25%	134.0	0.11%	106.0	5.47%	21.0	4.52%	68.0	3.36%	103.0
Smyth County	14.20%	10.0	11.24%	20.0	3.88%	79.0	0.73%	93.5	2.08%	92.0	0.95%	73.0	7.61%	28.0	4.86%	88.0
Southampton County	9.00%	52.0	3.61%	76.0	5.49%	60.0	-3.16%	124.0	6.49%	42.0	-4.82%	126.5	7.94%	25.0	6.42%	61.0
Spotsylvania County	3.09%	118.0	-1.37%	126.0	6.13%	50.0	4.67%	38.0	4.72%	61.0	1.10%	69.0	-0.23%	123.0	4.12%	99.0
Stafford County	0.67%	129.0	3.34%	80.0	3.82%	80.0	7.24%	20.5	7.57%	36.0	1.49%	64.0	0.62%	118.0	6.38%	62.0
Surry County	7.44%	66.0	4.56%	64.0	3.47%	83.0	1.38%	87.0	2.88%	84.0	8.43%	10.0	-8.51%	133.0	4.94%	83.5
Sussex County	-5.77%	134.0	2.64%	90.0	27.50%	2.0	-42.17%	135.0	23.96%	2.0	-1.25%	102.0	15.07%	3.0	31.48%	2.0
Tazewell County	7.25%	67.0	2.19%	97.0	4.33%	73.0	1.73%	82.0	11.32%	18.0	4.60%	27.0	6.69%	40.0	-4.11%	129.0
Warren County	15.49%	8.0	6.35%	36.0	10.45%	27.0	0.43%	99.0	7.07%	37.0	4.13%	31.0	3.97%	78.0	7.11%	51.0
Washington County	10.84%	35.0	5.91%	41.0	-0.62%	117.0	2.45%	67.5	1.85%	94.0	5.09%	24.0	7.59%	29.0	6.33%	63.0
Westmoreland County	1.34%	126.0	6.53%	35.0	18.21%	8.0	4.62%	39.0	-9.46%	132.0	1.01%	72.0	17.61%	2.0	4.90%	86.0
Wise County	10.80%	36.0	-4.31%	130.0	1.87%	102.0	1.63%	86.0	8.24%	31.0	-3.15%	116.0	4.45%	71.0	14.49%	7.0
Wythe County	13.31%	15.0	5.25%	53.0	8.93%	30.0	7.24%	20.5	10.05%	21.0	3.52%	36.0	-1.31%	126.0	9.15%	31.0
York County	7.08%	70.0	14.16%	11.0	-3.18%	126.0	4.18%	46.0	-0.98%	119.0	1.85%	59.5	2.90%	95.0	7.14%	50.0
Alexandria City	0.91%	127.0	4.11%	71.0	6.45%	48.0	2.31%	70.0	4.20%	68.0	1.15%	68.0	3.14%	90.5	9.99%	22.0
Bedford City	9.81%	43.0	18.54%	6.0	2.87%	90.0	4.83%	35.0	-2.59%	124.0	-1.15%	101.0	4.17%	73.0	-0.47%	123.0
Bristol City	12.03%	23.0	3.05%	86.0	10.75%	25.0	7.36%	18.0	6.04%	47.0	0.005%	91.0	4.96%	65.0	5.03%	79.0
Buena Vista City	7.70%	63.0	12.43%	15.5	-2.69%	125.0	0.72%	95.0	2.85%	85.0	2.52%	49.0	3.40%	86.0	2.27%	110.0
Charlottesville City	5.56%	89.0	9.39%	22.0	4.63%	68.0	4.46%	40.0	5.17%	54.0	2.99%	42.0	4.86%	67.0	12.52%	12.0
Chesapeake City	7.45%	65.0	4.27%	69.0	2.54%	94.0	2.06%	75.0	1.32%	102.0	1.77%	63.0	6.48%	41.0	6.68%	56.0
Clifton Forge City/2	12.57%	19.0	9.28%	23.0	7.23%	38.0	-4.58%	127.0	4.07%	70.0	-----	-----	-----	-----	-----	-----
Colonial Heights City	7.14%	69.0	4.93%	59.0	4.87%	65.0	1.81%	81.0	6.29%	44.0	2.54%	48.0	1.94%	109.0	6.26%	66.0
Covington City	6.20%	82.0	7.59%	30.0	11.04%	24.0	7.72%	17.0	-0.46%	111.0	3.43%	37.0	3.46%	84.0	4.66%	90.0
Danville City	9.22%	50.5	6.12%	38.0	9.20%	29.0	3.87%	49.0	4.47%	63.0	1.93%	56.0	5.78%	49.0	2.52%	109.0
Emporia City	3.17%	115.0	5.29%	50.0	8.67%	34.0	4.37%	43.0	4.62%	62.0	-0.59%	97.0	2.79%	97.0	11.42%	16.0
Fairfax City	11.42%	28.0	1.36%	107.0	4.37%	72.0	3.58%	54.0	6.79%	40.0	-0.99%	100.0	5.77%	50.0	7.15%	49.0
Falls Church City	3.85%	111.0	0.82%	110.0	5.02%	63.0	2.67%	66.0	3.63%	77.5	7.10%	12.5	2.29%	102.5	7.76%	45.0
Franklin City	9.22%	50.5	12.32%	17.0	12.60%	18.0	-7.34%	131.0	-0.54%	113.0	13.99%	4.0	-0.07%	122.0	9.16%	30.0
Fredericksburg City	10.56%	38.0	8.53%	25.0	11.87%	21.0	6.51%	27.0	2.31%	89.0	3.89%	35.0	5.67%	55.0	11.24%	18.0
Galax City	11.82%	24.0	-8.56%	134.0	10.57%	26.0	7.20%	22.0	-0.91%	116.0	-1.44%	104.0	6.07%	45.0	2.62%	107.0
Hampton City	4.75%	102.0	4.32%	68.0	4.26%	74.5	-3.56%	126.0	1.82%	95.0	5.88%	18.0	8.55%	19.0	11.39%	17.0
Harrisonburg City	1.72%	125.0	2.63%	91.0	5.84%	51.0	4.43%	41.5	0.27%	105.0	0.38%	85.0	1.97%	108.0	9.34%	25.0
Hopewell City	3.13%	116.5	1.86%	101.0	5.66%	56.0	7.34%	19.0	-2.86%	126.0	-5.19%	129.0	2.97%	93.0	3.45%	102.0
Lexington City	5.43%	91.5	4.22%	70.0	15.52%	13.0	7.03%	24.0	8.30%	30.0	2.77%	45.0	-3.99%	129.0	-9.53%	133.0
Lynchburg City	6.49%	75.0	5.80%	43.0	5.80%	52.0	2.88%	64.0	8.11%	32.0	-0.92%	99.0	1.30%	112.0	6.54%	59.0
Manassas City	4.02%	109.0	-0.74%	122.0	16.24%	12.0	1.36%	88.0	6.94%	38.0	9.10%	9.0	7.08%	36.0	3.90%	100.0

Table 4.4B: Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1996-2004/1

Locality	FY1996-FY1997		FY1997-FY1998		FY1998-FY1999		FY1999-FY2000		FY2000-FY2001		FY2001-FY2002		FY2002-FY2003		FY2003-FY2004	
	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/3	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4	Percentage Change	Rank Score/4
Manassas Park City	-0.79%	132.0	0.25%	114.0	11.96%	19.0	9.44%	11.0	9.14%	25.0	-3.90%	119.0	4.16%	74.5	11.83%	15.0
Martinsville City	3.33%	114.0	1.33%	108.0	5.48%	61.0	-0.57%	107.5	5.14%	55.0	-3.93%	120.0	3.21%	88.0	9.00%	32.0
Newport News City	5.20%	96.0	17.87%	8.0	-6.07%	130.0	3.07%	60.0	-1.74%	122.0	5.92%	17.0	4.89%	66.0	8.74%	35.0
Norfolk City	0.78%	128.0	5.70%	44.5	2.57%	93.0	4.43%	41.5	3.84%	73.0	1.39%	65.0	7.74%	27.0	5.59%	72.5
Norton City	13.92%	11.0	0.66%	111.0	6.89%	43.0	5.21%	30.0	-0.43%	110.0	24.64%	2.0	-13.94%	134.0	9.17%	29.0
Petersburg City	8.88%	53.5	-0.95%	123.0	3.12%	87.0	2.39%	69.0	-1.01%	120.0	16.20%	3.0	2.03%	107.0	6.90%	54.0
Poquoson City	6.19%	83.0	2.92%	87.0	4.43%	70.0	0.77%	91.0	5.46%	52.0	4.32%	29.0	10.79%	14.0	5.48%	75.0
Portsmouth City	2.73%	122.0	2.01%	100.0	2.16%	98.0	3.89%	48.0	0.09%	107.0	5.79%	20.0	10.67%	16.0	6.63%	58.0
Radford City	11.23%	32.0	-0.37%	120.0	6.84%	44.0	-1.17%	110.0	2.80%	86.0	0.87%	77.0	11.70%	10.0	9.30%	26.0
Richmond City	4.69%	103.0	-0.23%	119.0	2.20%	97.0	4.79%	36.0	5.98%	48.0	2.79%	44.0	2.71%	98.0	4.38%	97.0
Roanoke City	5.63%	88.0	-5.17%	133.0	3.35%	85.0	3.24%	57.0	3.53%	80.0	3.20%	40.0	2.33%	101.0	6.45%	60.0
Salem City	3.67%	112.0	3.31%	81.0	1.51%	105.0	7.12%	23.0	-0.56%	114.0	2.43%	50.0	5.21%	62.0	6.23%	67.0
South Boston City/2	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----	-----	----
Staunton City	6.27%	79.0	6.15%	37.0	1.20%	109.0	2.20%	73.0	3.82%	74.0	1.85%	59.5	5.14%	63.0	6.06%	70.0
Suffolk City	5.49%	90.0	24.82%	3.0	-13.53%	134.0	1.95%	76.0	6.20%	45.5	7.71%	11.0	2.69%	99.0	9.64%	24.0
Virginia Beach City	6.26%	80.0	5.48%	48.0	1.00%	112.0	3.55%	55.0	-0.02%	108.0	9.75%	6.0	2.11%	105.0	12.33%	14.0
Waynesboro City	8.30%	58.0	5.28%	51.5	2.60%	92.0	-0.99%	109.0	-2.87%	127.0	4.77%	25.0	-0.97%	125.0	4.99%	80.0
Williamsburg City	3.13%	116.5	5.16%	55.0	6.31%	49.0	6.52%	26.0	4.36%	64.0	1.07%	70.0	-3.65%	128.0	-0.06%	120.0
Winchester City	13.83%	12.0	5.99%	39.0	6.63%	46.0	5.16%	31.0	4.31%	65.0	1.97%	54.5	1.00%	115.0	4.44%	95.0

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

For the time span between the outset of FY1997 and the close of FY2004, the Halifax County profile registers the fiscal and demographic implications of South Boston's city-to-town reversion. With respect to variation in per capita revenue following the FY2000-FY2001 time frame, the Alleghany County statistics capture the impact of Clifton Forge's municipal reclassification.

3

The rank score of a particular locality may vary from 1 (strongest percentage change) to 135 (weakest percentage change).

4

The strongest and weakest rates of change in the statewide distribution are ranked 1 and 134, respectively.

Staff, Commission on Local Government

Table 4.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004 Mean		FY1989-2004 Median	
	Percentage Change/2	Rank Score/4	Percentage Change/2	Rank Score/4
Accomack County	4.64%	101.0	3.75%	111.0
Albemarle County	5.75%	53.0	4.61%	87.0
Alleghany County/3	5.70%	57.5	6.85%	22.0
Amelia County	4.59%	103.0	5.08%	67.0
Amherst County	7.30%	11.0	6.92%	18.5
Appomattox County	6.90%	17.0	7.99%	8.0
Arlington County	5.29%	77.0	4.17%	101.0
Augusta County	5.20%	81.5	3.89%	105.5
Bath County	3.60%	125.0	4.89%	74.0
Bedford County	7.21%	13.0	8.40%	5.0
Bland County	8.88%	2.0	3.67%	113.5
Botetourt County	5.42%	70.5	4.99%	70.5
Brunswick County	5.77%	52.0	5.72%	47.5
Buchanan County	4.68%	99.5	6.01%	38.0
Buckingham County	5.41%	72.0	6.69%	24.0
Campbell County	6.19%	40.5	5.90%	42.0
Caroline County	5.67%	62.0	5.02%	69.0
Carroll County	8.46%	4.0	5.15%	65.0
Charles City County	6.28%	33.0	4.97%	73.0
Charlotte County	6.57%	26.0	6.44%	28.0
Chesterfield County	3.26%	131.0	3.18%	124.0
Clarke County	6.12%	44.0	4.24%	97.0
Craig County	7.89%	8.0	8.37%	6.0
Culpeper County	5.49%	67.0	3.99%	103.0
Cumberland County	8.40%	5.0	8.97%	2.0
Dickenson County	4.28%	116.5	3.05%	127.0
Dinwiddie County	5.20%	81.5	5.40%	56.0
Essex County	6.14%	42.0	4.83%	79.5
Fairfax County	3.58%	127.0	3.35%	121.0
Fauquier County	6.97%	15.0	6.92%	18.5
Floyd County	5.12%	83.5	4.21%	98.0
Fluvanna County	3.59%	126.0	3.37%	119.0
Franklin County	5.71%	55.5	5.70%	50.0
Frederick County	5.64%	64.0	6.89%	21.0
Giles County	4.75%	96.0	4.53%	91.0
Gloucester County	5.27%	79.0	5.72%	47.5
Goochland County	6.53%	27.0	4.19%	99.0
Grayson County	8.01%	7.0	7.82%	9.0
Greene County	5.33%	73.0	5.49%	52.5
Greensville County	4.50%	105.0	7.26%	11.0

Table 4.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004		FY1989-2004	
	Mean Percentage Change/2	Rank Score/4	Median Percentage Change/2	Rank Score/4
Halifax County/3	6.60%	25.0	6.17%	33.0
Hanover County	4.83%	95.0	4.98%	72.0
Henrico County	3.88%	122.5	4.46%	93.0
Henry County	5.30%	76.0	5.23%	60.0
Highland County	6.73%	23.0	6.06%	34.0
Isle of Wight County	5.47%	69.0	4.69%	83.0
James City County	5.04%	89.5	5.71%	49.0
King and Queen County	8.78%	3.0	7.11%	14.0
King George County	7.22%	12.0	7.10%	15.5
King William County	5.26%	80.0	4.73%	82.0
Lancaster County	5.87%	50.0	5.19%	63.0
Lee County	3.22%	132.0	1.77%	134.0
Loudoun County	4.49%	106.0	2.84%	129.0
Louisa County	4.46%	108.0	4.64%	86.0
Lunenburg County	4.74%	97.0	5.11%	66.0
Madison County	6.74%	22.0	6.24%	31.0
Mathews County	6.29%	31.0	4.58%	88.0
Mecklenburg County	6.78%	20.0	8.57%	3.0
Middlesex County	5.97%	48.0	5.83%	44.0
Montgomery County	5.42%	70.5	5.94%	41.0
Nelson County	6.26%	36.0	6.64%	27.0
New Kent County	4.62%	102.0	2.20%	132.0
Northampton County	6.79%	19.0	6.65%	25.5
Northumberland County	5.71%	55.5	4.65%	85.0
Nottoway County	5.68%	60.5	3.17%	125.0
Orange County	6.20%	39.0	6.18%	32.0
Page County	7.15%	14.0	7.17%	13.0
Patrick County	5.11%	85.0	5.79%	46.0
Pittsylvania County	6.11%	46.0	4.32%	95.0
Powhatan County	7.54%	10.0	7.28%	10.0
Prince Edward County	6.33%	30.0	7.10%	15.5
Prince George County	3.85%	124.0	3.26%	123.0
Prince William County	3.49%	128.0	3.11%	126.0
Pulaski County	6.43%	29.0	3.69%	112.0
Rappahannock County	7.74%	9.0	7.05%	17.0
Richmond County	4.95%	92.0	3.83%	109.0
Roanoke County	4.29%	115.0	3.85%	107.5
Rockbridge County	6.85%	18.0	6.90%	20.0
Rockingham County	6.12%	44.0	5.28%	58.0
Russell County	5.74%	54.0	4.00%	102.0

Table 4.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004 Mean		FY1989-2004 Median	
	Percentage Change/2	Rank Score/4	Percentage Change/2	Rank Score/4
Scott County	5.48%	68.0	6.04%	35.5
Shenandoah County	6.19%	40.5	4.88%	75.0
Smyth County	6.45%	28.0	4.86%	76.5
Southampton County	5.32%	74.0	5.86%	43.0
Spotsylvania County	4.42%	110.0	4.51%	92.0
Stafford County	4.44%	109.0	3.34%	122.0
Surry County	4.30%	114.0	4.56%	89.0
Sussex County	11.53%	1.0	10.48%	1.0
Tazewell County	4.56%	104.0	4.66%	84.0
Warren County	6.92%	16.0	6.65%	25.5
Washington County	6.28%	33.0	6.03%	37.0
Westmoreland County	6.72%	24.0	5.66%	51.0
Wise County	3.20%	133.0	2.19%	133.0
Wythe County	8.09%	6.0	7.24%	12.0
York County	5.69%	59.0	5.97%	39.5
Alexandria City	3.31%	129.0	2.63%	131.0
Bedford City	6.12%	44.0	4.83%	79.5
Bristol City	6.76%	21.0	6.04%	35.5
Buena Vista City	4.47%	107.0	2.85%	128.0
Charlottesville City	5.68%	60.5	5.04%	68.0
Chesapeake City	4.39%	112.0	4.27%	96.0
Clifton Forge City/3	-----	----	-----	----
Colonial Heights City	6.06%	47.0	6.26%	30.0
Covington City	6.28%	33.0	6.32%	29.0
Danville City	5.70%	57.5	5.97%	39.5
Emporia City	5.78%	51.0	4.83%	79.5
Fairfax City	4.18%	120.0	4.18%	100.0
Falls Church City	5.10%	86.5	3.85%	107.5
Franklin City	5.95%	49.0	8.44%	4.0
Fredericksburg City	6.27%	35.0	8.04%	7.0
Galax City	5.06%	88.0	3.36%	120.0
Hampton City	4.97%	91.0	4.83%	79.5
Harrisonburg City	4.28%	116.5	4.43%	94.0
Hopewell City	3.88%	122.5	3.45%	116.5
Lexington City	4.87%	94.0	5.24%	59.0
Lynchburg City	5.55%	65.0	5.80%	45.0
Manassas City	3.06%	134.0	3.90%	104.0
Manassas Park City	4.93%	93.0	3.45%	116.5
Martinsville City	5.66%	63.0	3.80%	110.0
Newport News City	5.04%	89.5	5.20%	62.0

Table 4.5: Mean and Median Annual Percentage Change in Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments by Locality, FY1989-2004/1

Locality	FY1989-2004 Mean		FY1989-2004 Median	
	Percentage Change/2	Rank Score/4	Percentage Change/2	Rank Score/4
Norfolk City	5.10%	86.5	4.86%	76.5
Norton City	6.24%	37.5	6.71%	23.0
Petersburg City	4.19%	119.0	3.42%	118.0
Poquoson City	6.24%	37.5	5.48%	54.5
Portsmouth City	4.40%	111.0	3.89%	105.5
Radford City	5.28%	78.0	5.48%	54.5
Richmond City	3.30%	130.0	2.79%	130.0
Roanoke City	4.68%	99.5	3.53%	115.0
Salem City	5.31%	75.0	5.21%	61.0
South Boston City/3	-----	----	-----	----
Staunton City	5.12%	83.5	5.37%	57.0
Suffolk City	5.51%	66.0	5.49%	52.5
Virginia Beach City	4.72%	98.0	4.54%	90.0
Waynesboro City	4.02%	121.0	4.99%	70.5
Williamsburg City	4.21%	118.0	5.16%	64.0
Winchester City	4.31%	113.0	3.67%	113.5

1

As measured by the Commission, "own-source" revenue excludes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under the terms of revenue-sharing agreements.

2

With respect to a given jurisdiction, the mean (or statistical average) covering the FY1989-2004 time frame has been determined through (1) the addition of the annual rates of change in the locality's per capita revenue from the specified sources and (2) the division of the resulting total by the number of measurement intervals (i.e., 15). When the annual rates of change associated with a particular jurisdiction are ranked according to size, the midpoint score in the numerical array (i.e., the eighth value) defines the median statistic for the FY1989-2004 period.

3

In the Alleghany and Halifax cases, the quantitative profile for each county embraces the effects of the town reversion implemented by that locality's neighboring city, whether Clifton Forge or South Boston. Given the municipal reclassification of the two cities, discrete mean and median values have not been computed for either jurisdiction relative to the time span under review.

4

The rank score of a particular locality may vary from 1 (strongest percentage change) to 134 (weakest percentage change).

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Table 4.6
Variation
in
Per Capita Local-Source Revenue from All Tax and Non-Tax Instruments
as a
Function
of
Selected Explanatory Factors
FY1989-2004

Fiscal Year	Explanatory Factors				Proportion of Per Capita Revenue Variation Attributable to the Combined Impact of All Explanatory Factors (5)
	Jurisdictional Class	Economic Indicators			
	Average Excess of City Per Capita Revenue over County Per Capita Revenue (1)	Average Increment in Per Capita Revenue for Each Increase of 1 Percent in			
		Taxable Property Valuation Per Capita (2)	Adjusted Gross Income Per Capita (3)	Taxable Retail Sales Per Capita (4)	
FY1989	\$273.56	\$3.91	\$2.83	\$0.86	0.8374
FY1990	\$291.95	\$4.39	\$3.11	\$0.83	0.8455
FY1991	\$286.50	\$4.35	\$3.33	\$0.88	0.8441
FY1992	\$319.72	\$4.62	\$3.45	\$0.83	0.8064
FY1993	\$364.43	\$5.39	\$2.93	\$0.57	0.7871
FY1994	\$387.24	\$5.10	\$3.58	\$0.73	0.8170
FY1995	\$398.74	\$5.32	\$3.64	\$0.93	0.8221
FY1996	\$420.38	\$5.20	\$3.87	\$1.05	0.8126
FY1997	\$439.25	\$5.66	\$3.69	\$1.10	0.8183
FY1998	\$470.66	\$5.86	\$4.12	\$0.97	0.8146
FY1999	\$495.43	\$5.71	\$4.16	\$1.04	0.7932
FY2000	\$522.32	\$6.36	\$3.73	\$1.03	0.8070
FY2001	\$502.23	\$6.45	\$3.85	\$1.28	0.7914
FY2002	\$562.53	\$6.76	\$4.17	\$1.28	0.8194
FY2003	\$559.14	\$7.20	\$3.78	\$1.40	0.8309
FY2004	\$606.51	\$7.30	\$4.10	\$1.37	0.8103

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